



HARYANA VIDHAN SABHA

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

**(2023-2024)
(19TH REPORT)**

ON

**ANNUAL AUDIT REPORTS ON THE ACCOUNTS OF
MUNICIPAL CORPORATIONS FARIDABAD FOR THE YEAR
2019-20 AND SONIPAT FOR THE YEAR 2020-21, AUDITED BY
THE DIRECTOR, LOCAL AUDIT DEPARTMENT, HARYANA
AND**

**ANNUAL TECHNICAL INSPECTION REPORT (ATIR) ON
THE ACCOUNTS OF LOCAL BODIES (ULBs) &
PANCHAYATI RAJ INSTITUTIONS (PRIs) FOR THE YEAR
2017-18 & 2018-19, AUDITED BY THE PRINCIPAL
ACCOUNTANT GENERAL (AUDIT) HARYANA.**

**(Presented to the House on 28th February, 2024)
HARYANA VIDHAN SABHA SECRETARIAT
CHANDIGARH, 2024**

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COMPOSITION OF THE COMMITTEE ON LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS

(2023-2024)

Chairperson

1. Shri Ram Kumar Kashyap, M.L.A.

Members

2. Shri Ghanshyam Saraf, M.L.A.
3. Shri Jagdish Nayar, M.L.A.
4. Shri Bishan Lal Saini, M.L.A.
5. Shri Bishamber Singh, M.L.A.
6. Shri Ram Kumar Gautam, M.L.A.
7. Shri Neeraj Sharma, M.L.A.
8. Shri Surender Panwar, M.L.A.
9. Shri Rakesh Daultabad, M.L.A.

Special Invitee

- *1. Shri Mamman Khan, M.L.A.
- *2. Smt. Shailly, M.L.A.
- **3. Shri Ramniwas, M.L.A.
- ***4. Smt. Shailly, M.L.A.

Secretariat

1. Shri Rajender Kumar Nandal, Secretary
2. Shri Vishnu Dev, Under Secretary

-
- * Shri Mamman Khan, M.L.A. and Smt. Shailly, M.L.A were nominated as Special Invitee of the Committee w.e.f. 26th April, 2023 for the remaining period of the year 2023-24 vide Notification No.HVS/LB/PRIC-1/2023-2024/127, dated 26th April, 2023.
- ** Shri Ramniwas, M.L.A., was nominated as Special Invitee of the Committee w.e.f. 17th May, 2023 for the remaining period of the year 2023-24 vide Notification No. HVS/LB&PRIC-1/2023-2024/136, dated 17th May, 2023.
- *** Smt. Shailly, M.L.A., has resigned from the Membership of the Committee on Local Bodies and Panchayati Raj Institutions on 11th June, 2023 and his resignation has been accepted by the Hon'ble Speaker w.e.f. 27th June, 2023 vide Notification No. HVS/LB/PRIC-1/2023-2024/144, dated 28th June, 2023.

INTRODUCTION

1. I, **Ram Kumar Kashyap** Chairperson of the Committee on Local Bodies and Panchayati Raj Institutions, having been authorized by the Committee to present this 19th Report on the Accounts of Annual Audit Reports on Municipal Corporation Faridabad for the year 2019-20 and Municipal Corporation Sonipat for the year 2020-21, Audited by the Director, Local Audit Department, Haryana and Annual Technical Inspection Report (ATIR) on Panchayati Raj Institutions & Local Bodies for the year 2017-18 & 2018-19, Audited by the Principal Accountant General (Audit) Haryana.
2. The Committee examined/scrutinized of the Annual Audit Reports on Municipal Corporation Faridabad for the year 2019-20 and Municipal Corporation Sonipat for the year 2020-21, Audited by the Director, Local Audit Department, Haryana, 18th report part-II of the Committee on Local Bodies and Panchayati Raj Institutions on Account of the Annual Technical Inspection Report on Panchayati Raj Institutions (PRIs) & Urban Local Bodies (ULBs) for the year 2017-18 to 2018-19 of Urban Local Bodies Department, Audited by the Principal Accountant General (Audit) Haryana, 17th report part-IV of the Committee Annual Audit Report Municipal Corporation, Faridabad for the year 2018-2019, Urban Local Bodies Department, Haryana, audited by the Director, Local Audit Department, Haryana, 17th Report part-III of the Committee Annual Audit Report Municipal Corporation, Gurugram for the year 2018-2019, Urban Local Bodies Department, Haryana, audited by the Director, Local Audit Department, Haryana, Annual Technical Inspection Report (ATIR) on Local Bodies & Panchayati Raj Institutions for the year 2011-12 & 2016-17 of Development & Panchayats Department, Haryana, audited by the Principal Accountant General (Audit) Haryana, 18th report Part-IV of the Committee for the year 2022-23 related to Development & Panchayats Department of the Annual Audit Report of the Local Audit Department, Haryana on the Accounts of Local Bodies (ULBs) and Panchayati Raj Institutions (PRIs) for the year 2015-16, (Part-II (B) Panchayat Samiti and Part-II(C) Zila Parishad), audited by the Director, Local (Audit), Haryana and Annual Technical Inspection Report (ATIR) on Local Bodies & Panchayati Raj Institutions for the year 2017-18 & 2018-19 of Development & Panchayats Department, Haryana, audited by the Principal Accountant General (Audit) Haryana as per details given in the Report and its annotated reply submitted by the concerned department. 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, 2024.**
4. A brief record of the proceedings of the meetings of the Committee has been kept in the Haryana Vidhan Sabha Secretariat.
5. I, as Chairperson of the Committee, place on record the appreciation for all the Members of the Committee for their cooperation and valuable suggestions for the consideration of Annual Technical Inspection Reports & Annual Audit Reports.
6. The Committee places on record its appreciation for the assistance rendered to it by the Principal Accountant General (Audit), Haryana and Director, Local Audit Department, Haryana and her/his officers. The Committee would like to express its thanks to the Additional Chief Secretary to Government Haryana, Local Bodies Department and the

Additional Chief Secretary to Government Haryana, Development & Panchayats Department and other Officers/officials of both the departments who appeared for oral evidence before the Committee for their cooperation and information given by them.

7. The Committee is also thankful to the Officer/officials of the Haryana Vidhan Sabha, Secretariat for their whole hearted co-operation and assistance given by them to the Committee.

DELHI:
THE 16TH FEBRUARY, 2024

-sd-
RAM KUMAR KASHYAP,
CHAIRPERSON

IMPORTANCE, WORKING AND FUNCTIONS OF THE COMMITTEE ON LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS

INTRODUCTION:

The Local Bodies & Panchayati Raj Institutions Committee consists of nine MLAs from the different political parties. The Chairperson of the Committee is appointed by the Hon'ble Speaker from amongst the Members of the Committee. The term of the office of Members of the Committee is for one year. In the meeting of the Committee, in absence of the Chairperson, any one member of the Committee is chosen to preside over the meeting and Quorum for holding the meeting of the Committee is of three members.

IMPORTANCE:

The importance of the Local Bodies & Panchayati Raj Institutions Committee to see that a large sum of money that has been spent on Local Bodies or the Panchayati Raj institutions is spent for the welfare of the people and also to watch and supervise that whether the affairs of the Local Bodies and Panchayati Raj Institutions are being managed in accordance with the provisions of law.

WORKING:

The Committee on Local bodies and Panchayati Raj Institutions has been constituted for the examination of the Audit Reports and Accounts of Local Bodies which include Notified Area Committees, Municipal Committees, Improvement Trusts and Municipal Corporations and Panchayati Raj Institutions which include Panchayat Samities and Zila Parishads. The Committee is assisted by representatives of the Local Audit Department, Haryana at the time of oral examination of the departmental representatives.

FUNCTIONS:

The functions of the Committee on Local Bodies & Panchayati Raj Institutions Committee are laid down in Rule 273 of Rules of Procedure and Conduct of Business in the Haryana Legislature Assembly which are reproduced below: -

- (a) to examine the audit reports and accounts of the Local Bodies and Panchayati Raj Institutions as may be selected by the Committee;
- (b) to examine the reports, if any, of the Examiner, Local Fund Accounts laid on the Table of the House;
- (c) to examine in the context of autonomy, whether affairs of the Local Bodies or the Panchayati Raj Institutions are being managed in accordance with the provisions of law; and
- (d) to examine any other aspect of the working of any Local Body or the Panchayati Raj Institution, as may be referred to it by the Speaker.

The Committee goes through the various paragraphs relating to embezzlements, misappropriations and defalcations etc. and give its observations/ recommendations on various issues. After examining the replies, the Committee prepares its report and presents it to the House during the Assembly Sessions of Haryana Vidhan Sabha.

**REPORT
GENERAL**

The Committee on the Local Bodies & Panchayati Raj Institutions for the year 2023-2024 consisting of Nine Members under the Chairmanship of Shri Ram Kumar Kashyap was nominated by the Hon'ble Speaker on 26th April, 2023 vide Notification No. LB&PRIC-1/2023-2024/127 dated 26th April, 2023.

The Committee held total 51 meetings during the year 2023-2024 till the finalization of the Report.

Part-I

**ANNUAL AUDIT REPORT ON THE ACCOUNTS
OF MUNICIPAL CORPORATION, FARIDABAD
FOR THE YEAR 2019-20,
AUDITED BY THE DIRECTOR,
LOCAL AUDIT DEPARTMENT, HARYANA.
(URBAN LOCAL BODIES DEPARTMENT,
HARYANA)**

[1] Para No. 1 Last Audit Report: -

The Annual Audit Report of the Corporation for the year 2018-2019 was received in the office of the Municipal Corporation in August, 2020, but the same was neither laid before the Corporation for such action as may be deemed appropriate by Corporation as per provisions of Section 169(2) of Municipal Corporation Act, 1994 nor otherwise action taken under section 170 of the Act ibid by the Commissioner/ Corporation to settle the audit paras embodied in the report. Even annotated copy showing the action taken thereon was not prepared and sent to Director, Local Audit office even though it was required to be sent within three months of its receipt under Rule XVII-17(2)(e) of the Municipal Account Code, 1930.

The Report still contained as many as 963 Audit Paras, besides 1524 Audit Requisitions and 2257, Audit Objections & old paras relating to Gram Panchayats of various natures like Embezzlement/Mis-appropriation of Funds, Shortage of Stock/Stores, Non/Short recoveries, Loss of Revenue, Excess/Irregular/Avoidable Expenditure including irregularities in Establishment Cases, Irregularities in Works Accounts, Non/defective maintenance of record and many other acts of omissions and commissions. In addition to these paras, audit requisition, para 2A contains details of Record which was not put. The indifferent attitude towards this important task is defeating the very objective of pre-audit and is resulting in accumulation of audit objections year after year, besides encouraging the defaulting officials to go on committing irregularities without any action against them. The seriousness of matter is again brought to the notice of the Govt. in the Urban Local Bodies Department for immediate action for early settlement of outstanding audit objections. The submission of annotated reply showing action taken on the Audit Report to the Director, Local Audit, Haryana, within three months of its receipt may also be ensured.

However, position of the outstanding audit objections as on submission of this report was as given in Appendix-A to this report.

The Department in its written reply stated as under: -

It is an introductory para, need not comment, however replies of the paras in which detailed observations were made by audit are submitted to LAD/DULB during the compliance of Audit Report of respective years.

It is also submitted that audit Report for the year 2019-20 has been received from the Director, LAD after the completion of year 2022. Commissioner, MCF has also been appointed as Administrator, MCF by the Govt. and the Annual Audit Report for the year 2018-19 & 2019-20 has also submitted before the Administrator.

During the Vidhan sabha meeting held on 18.07.2023, the decision was taken before the Director, Local Audit that the paras upto 1994 i.e. 529 paras has been dropped by LB&PRI Committee in its meeting held on 18.07.2023 and it was ensure that necessary action will be taken by the MCF for remaining 101 paras for which vide Memo No. 582 dt. 11.08.2023 the Director, Local Audit has been informed.

Apart, from the above while pursuing Annual Audit Report 2019-20 it has been found that there were 630 audit paras in the Annual Audit Report 2018-19 which increased to 963 in the Annual Audit Report 2019-20. It means the 333 (963-630) audit paras raised by JD (Audit) during the year 2019-20. JD (Audit) was also asked about these audit paras (333) vide Memo No. 416 dt. 13.06.2023 & 443 dt. 23.06.2023 & 581 dt. 11.08.2023 no information is received yet.

Therefore, keeping in view of the above para may be dropped.

आडिट रिपोर्ट को नगर निगम फरीदाबाद के सदन की कार्य अवधि समाप्त हो चुकी है तथा सरकार द्वारा निगमायुक्त की नियुक्ति बतौर प्रशासक भी की गई है तथा आडिट रिपोर्ट 2018-19 को प्रशासक के समक्ष रखा जा चुका है।

इस सम्बन्ध में अवगत कराया जाता है कि यह एक सूचनात्मक पैरा है, जिसमें वर्णित कथन आडिट रिपोर्ट में अंकित भिन्न-भिन्न पैरों में दर्ज है तथा जिनका जवाब समय-समय आडिट अनुपालना रिपोर्ट में दर्ज हैं। दिनांक 18.07.2023 को विधान सभा कमेटी की बैठक में निदेशक लॉकल आडिट के समक्ष यह फैसला लिया गया कि वर्ष 1994 तक के सभी आडिट पैरों को ड्राप किया जाता है तथा इसके पश्चात के आडिट पैरा की अनुपालना नगर निगम सुनिश्चित करेगा। जिसके लिए निदेशक लॉकल आडिट को पत्र सं0 582 दिनांक 11.08.2023 को लिखा जा चुका है, जैसे ही विवरण प्राप्त होगा उसके अनुकूल आवश्यक कार्यवाही कर दी जाएगी।

वर्ष 2018-19 की आडिट रिपोर्ट में 630 लम्बित पैरे दिखाए गए थे जबकि वर्ष 2019-20 में यह संख्या बढ़कर 963 दिखाई गई है अर्थात् 2018-19 की आडिट रिपोर्ट में 333 आडिट पैरे है जबकि वास्तविक रूप में इस रिपोर्ट में 19 पैरे हैं जिसके लिए संयुक्त निदेशक एवं निदेशक स्थानीय लेखा को पत्र क्रमांक.416 dt. 13.06.23-443 dt. 23.06.23 - 581 dt. 11.08.23 लिख दिया गया है। लेकिन अभी तक 333 पैरों की कोई सूचना प्राप्त नहीं हुई है।

अतः यह पैरा ड्राप किया जाए।

समिति ने चाहा है कि लोकल ऑडिट एवं मुख्य लेखा अधिकारी नगर निगम फरीदाबाद को एक संयुक्त बैठक करने के आवश्यक दिशा निर्देश जारी करें। जिसमे यह पता किया जा सके कि वास्तव में कितने ऑडिट पैरा है, रिपोर्ट समिति को भेजी जाए। यह पैरा पेंडिंग रखा जाता है।

[2] Para No. 2-A Record Not put-up:-

All the Record as detailed in Appendix-B to this report was again not put up for audit scrutiny despite issue of various communications/Memos and raising objection in relevant Paras. The perusal of Appendix-B would also reveal that very old record relating to the year 1962 also remain un-produced to audit and possibilities of defrauding of Municipal Corporation Fund, misappropriation or fraudulent payments out of Corporation Fund could not be ruled out.

The matter deserves to be looked into thoroughly, relevant record be traced out, completed and made available for checking besides initiating suitable action against those who avoided the production of record in audit for several years. Matter involving revenue is also brought to the special notice of the Govt. in Urban Local Bodies Department Haryana, for expediting timely action lest any embezzlement may take place causing substantial loss of revenue to the Corporation.

The Department in its written reply stated as under: -

The record mentioned in appendix B of the audit report pertains to various branches of this Corporation and from different years i.e 1962-63, 1976-77, 1986-87 which is 35-60 years old and could not be traced despite repeated efforts. These may be dropped.

The reply of remaining details is given year wise & point wise before the comments of audit.

However, it pertinent to mention here that the observations of audit are not in the true spirit of audit because it is stated by audit that;

during the audit of year 2012-13 vouchers of year Aug-10, Sep, Oct, Nov 2010 without mentioning any reason for requirement of vouchers of 2010, while the audit report of 2010-11 already issued and sent to DULB. Audit further stated **that during the audit of the year 2013-14** vouchers of Oct-10 not given;

during the audit of year 2016-17 vouchers of May 14 to July 14, Nov-14, DEC-14, Jan-15 to Mar-15, July-15, Aug-15, Dec-15, Jan-16 & July 16;

During the audit of year 2017-18 Feb-16, Mar-16, May-16, June 16 to Aug-16;

during the audit of year 2018-19 Nov-16, Dec 16.

during the audit of year 2019-20, Jan-17, Feb-17, May-17, June-17, Dec-17;

These observations of audit have not justification as no such observation was made in the relevant year of audit i.e vouchers stated above not produced to them during that year of audit. Majority of the observation of audit in Appendix B does not serve any purposes as these are merely general nature.

Therefore, keeping in view of the above para may be dropped.

आडिट रिपोर्ट के परिशिष्ट में उल्लेखित रिकार्ड इस नगर निगम की विभिन्न शाखाओं और विभिन्न वर्षों 1962-1963, 1962-63, 1976-77, 1986-87 से सम्बन्धित है, जो कि 35-60 वर्ष पुराना है और बार बार प्रयासों के बावजूद भी उपलब्ध नहीं हो पाया है।

इसके अतिरिक्त शेष पैरो के बिन्दुवार उत्तर पूर्ण विवरण सहित आडिट के समक्ष प्रस्तुत किए जा चुके हैं।

यहां पर यह भी बताया जाना उचित होगा कि आडिट द्वारा लगाई गई आपत्तियां सही मायने में सत्य प्रतीत नहीं होती क्योंकि आडिट विभाग ने खुद टिप्पणी दी है कि:-

वर्ष 2012-13 में माह अगस्त 10 से नवम्बर 2010 तक के समयावधि के वाउचर बिना किसी कारण दर्शाए मांगे गए थे जबकि वर्ष 2010-11 की आडिट रिपोर्ट पहले ही जारी की जा चुकी थी और निदेशक, शहरी स्थानीय निकाय विभाग को भी भेजी जा चुकी थी। आडिट द्वारा यह भी बताया गया है कि वर्ष 2013-14 के आडिट के दौरान माह अक्टूबर 10 के वाउचर नहीं दिए गए।

वर्ष 2016-17 के आडिट के दौरान माह मई 14 से जुलाई 14, नवम्बर 14 से मार्च 15, जुलाई 15 से अगस्त 15, दिसम्बर 15 से जनवरी 16 व जुलाई 16 के वाउचर नहीं दिए गए।

वर्ष 2017-18 के आडिट के दौरान माह फरवरी 16 से मार्च 16, मई 16 से अगस्त 16 तक के वाउचर नहीं दिए गए।

वर्ष 2018-19 के आडिट के दौरान नवम्बर 16 से दिसम्बर 16 तक के वाउचर नहीं दिए गए।

वर्ष 2019-20 के आडिट के दौरान माह जनवरी 17 से फरवरी 17, मई 17, जून 17 व दिसम्बर 17 तक के वाउचर नहीं दिए गए।

आडिट के इन अवलोकनों का औचित्य नहीं है क्योंकि आडिट के सम्बन्धित वर्ष में ऐसा कोई अवलोकन नहीं किया गया था यानि उपर बताए गए वाउचर आडिट के उस वर्ष के दौरान प्रस्तुत नहीं किए गए थे। परिशिष्ट बी में लेखा परीक्षा के अधिकांश अवलोकन किसी उद्देश्य की पूर्ति नहीं करते क्योंकि ये केवल सामान्य प्रकृति के हैं।

अतः यह पैरा ड्राप किया जाए।

समिति ने चाहा है कि लोकल ऑडिट एवं मुख्य लेखा अधिकारी नगर निगम फ़रीदाबाद को एक संयुक्त बैठक करने के आवश्यक दिशा निर्देश जारी करें। जिसमे यह पता किया जा सके कि वास्तव में कितने ऑडिट पैरा हैं, और कितने पैरों कि रिपोर्ट समिति को भेजी जाए। यह पैरा पेंडिंग रखा जाता है।

[3] Para No.-3- Finances:

iii) The Corporation had to discharge liabilities to the tune of approx. Rs.526.66 crore as on 31.03.2020 under various heads as mentioned below:-

Sr. No.	Particulars	Amount (Rs. In Lacs)
1	Contractor and Supplier	6600.00
2	New Pension Scheme	800.00
3	Intt. Free loan from MCG	10000.00
4	Loan from MCG with Intt.	8700.00
5	Loan from HUDCO (Total Loan Rs.10000.00 Lac & Balance till 03/18 Rs. 8380/- Lac Intt. Will be paid at floating rate as per demand).	6940.00
6	Loan from NCRPB (Total Loan Rs. 2409.31 Lac& Balance till 03/18 803.09. Intt. To be paid 130.50 lac	267.68
7	Water charges Huda	8500.00
8	O & M of sewerage treatment plant	2400.00
9	HSIIDC	132.00
10	Retiral Benefit to pensioners	800.00
11	Audit Fees	525.94
12	Electricity Bills	7000.00
	Total	52665.62

The Department in its written reply stated as under: -

(iii) In this regard it is stated that :-

1. The pending payment of contractors and supplier amounting to Rs. 66.00 crore was released. Now, there is no liability of contractor & supplier.
2. The share of New Pension Scheme is being paid timely. There is no liability of NPS.
5. Quarterly installment is being paid timely.
6. An amount of Rs. 267.68 has been paid completely on 07.04.2020 & 26.04.20
10. All the retrial benefits are being timely. No pendency till today.
11. Anamount of Rs. 2,44,54,203/- w.e.f. year 2013-14 to 2015-16 on 31.03.2023 through treasury challan.
12. All electricity bill has been paid till date. No pendency till today.

In addition to above, liabilities showing the Sr. 3, 4, 7, 8, & 9 will be paid as per the availability of funds.

इस बारे में यह बताया जाता है कि:-

1. ठेकेदारों के लंबित बिलों का भुगतान रु 66.00 करोड़ का भुगतान कर दिया गया है। अब कोई भुगतान लंबित नहीं है।
2. एनपीएस के अंशदान का भुगतान समय पर कर दिया जाता है। अब कुछ भी लंबित नहीं है।
5. तिमाही किश्त का भुगतान समयानुसार किया जा रहा है।
6. रु 267.68 लाख की राशि का पूर्ण भुगतान दिनांक 07.04.20 व 26.04.2020 को कर दिया गया है।
10. सेवा निवृत्ति के सभी लाभों को भुगतान समय से किया जा रहा है। कुछ भी लंबित नहीं है।
11. रु 2,44,54,203/- की राशि की आडिट फीस वर्ष 2013-14 से 2015-16 तक का भुगतान ट्रेजरी चालान के माध्यम से कर दिया गया है।
12. बिजली के बिलों का भुगतान कर दिया गया है। कोई बिल लंबित नहीं है।

उपरोक्त के अतिरिक्त क्र 3, 4, 7, 8, 9 पर वर्णित दायित्वों के भुगतान निगम में फण्ड उपलब्ध होते की कर दी जाएगी।

अतः यह पैरा ड्राप किया जाए।

The Committee has desired that the latest status be submitted to the Committee at the earliest possible and this para points: - 3, 4, 8 and 9 be kept pending.

[4] Para No. 5- Grants:

5-a) The position of Grants-in-aid received by the Corporation during the year 2019-20 alongwith their utilization and unspent balances as on 31.03.2020 is depicted in Appendix-C I to this report. The position of each grant is summarized as under:-

- i) The Grant shown at Sr. No. 4 was transferred to the Faridabad City Transport Services Ltd., expenditure statement along-with utilization certificate may be obtained now and shown to audit.
- ii) The grants shown at Sr. No. 01, 02, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 16, 18, 19, 20, 21, 22, 23, 26, 27, 28, 29, 30, 32, 33, 34, 35, 38, 39, 40, 41 of this Appendix were utilized in full for the purpose of which these were sanctioned. The Utilization Certificate in respect of these grants may be prepared and sent to the sanctioning authority at the earliest.
- iii) The grant shown at Sr. No. 36 and 37 have been utilized partly. The same may be utilized now.
- iv) Utilization Certificate in respect of Grant shown at Sr. No. 15, 17, 24, 25, 31 were sent to the quarter concerned and verified by audit.

The Department in its written reply stated as under: -

The position of each grant is given as under: -

- (i) This grant was transferred to Faridabad City Transport; hence UC may be asked from Faridabad City Transport. However, this office asked for UC which is still awaited from Faridabad City Transport.

- (ii) Total Grants mentioned in this para amounting Rs. 433.74 Cr were received from Govt. out of which UC amounting to Rs. 176.52 Cr (Sr. No. 1, 2, 6, 7, 8, 9, 10, 11, 12, 15,16,17, 20, 21, 22, 23,24, 26, 27, 29, 30,31, 34, 38, 39) has already been sent. Remaining utilization certificates are in process and will be sent to the Government at the earliest.
- (iii) The grant mentioned in this para amounting to Rs. 1.89 Cr has been received which is still unutilized.
- (iv) The grant mentioned in this para amounting to Rs. 26.76 Cr under AMRUT Scheme whose U.C already been sent. It is also pertinent to mention here that UC of AMRUT is sent on monthly basis.

समिति द्वारा इस पैरा को पेंडिंग रखा जाता है।

[5] Para No. 6- Loans:

- (i) The position of Loans received by the Corporation and outstanding for repayment as on 31.03.2020 is depicted in this Report. The statement of expenditure duly verified by the Accountant General, Haryana in respect of loans advanced to PWD (Public Health) for execution of different nature of works as deposit work as shown at Sr. No.1 to 17 of Appendix and even in respect of those which already stood repaid were not obtained so far. The matter may be taken up with the quarter concerned and the expenditure statements duly verified by the Accountant General Haryana in respect of all such deposits may be expedited now.
- (ii) The loans as shown at Sr. No. 18(A,B,C) to 20(A,B,C) of this Appendix were raised by the Corporation during the year 2007-08 to 2010-11 & 2009-10 from National Capital Region Planning Board, New Delhi, for payment of Corporation shares towards cost of works/Projects being executed by NBCC Faridabad under JNNURM Scheme. Accordingly, out of these loans Rs.605.49 lacs, Rs.746.03 lacs, Rs.584 lacs, Rs. 11760 lacs, Rs. 6000 lacs and Rs. 5000 lacs were advanced during the year 2009-10, 2011-12, 2012-13, 2013-14 2014-15, 2015-16, 2016-17,2017-18 and 2018-19 respectively to NBCC Faridabad so as to maintain a revolving Fund of Rs.10 crore for execution of various works as deposit work by the said agency under JNNURM Scheme of the city. As per Memorandum of agreement dated 22.12.2006 executed between Govt. of India, State Govt. and Municipal Corporation Faridabad, the record of utilization of amount advanced to NBCC was to be checked by audit for verification of proper utilization of the loan but the record of utilization of amount advanced to NBCC was not arranged for audit check for the purpose of verification of proper utilization of amount of these loans. The complete record of utilization of these loans may be obtained from the NBCC now at the earliest and made available for audit check.
- (iii) The loan as shown at Sr.No.21 of this Appendix were raised by the Corporation during the year 2010-11 from Municipal Corporation Gurgaon for payment of Solid Waste Management Treatment Plant and Development Works to the tune of Rs.99,40,52,724/- was lying unpaid as on 31.03.2020.

- (iv) The loan at Sr. No. 22 of the Appendix was also raised from Director, Urban Local Bodies, Haryana, Chandigarh during the year 2010-11 as Bridge Loan for various JNNURM Project to the tune of Rs.5000 lacs was still lying unpaid as on 31.03.2020.
- v) Balance amount of loan for Rs.153.32 Lacs and Rs.382.17 Lacs shown at Sr. No. 23 & 24 of this appendix raised from NCRBP for the Infrastructure Development and Integrated Solid Waste Management Project was outstanding as on 31.03.2020.
- vi) The loan shown at Sr. No. 25 of this Appendix was raised from HUDCO during the year 2015-16 for augmentation of water supply under JNNURM Project to the tune of Rs.10,000 lacs received in installment of Rs. 5000 Lacs, Rs. 2000 Lacs, Rs.1000 Lacs and Rs.2000 Lacs on dated 05.03.2015, 01.10.2015,23.02.2016 and 29.03.2016, respectively. Out of which 1st installment amounting to Rs.180.00lacsalongwith interest of Rs. 181.80 lacs, 2nd installment amounting to Rs. 720 lacs alongwith Interest of 964.47 3rd installment amounting to Rs. 720 lacs alongwith interest of Rs. 898.57 and 4th installment amounting to Rs.720 lacs alongwith interest Rs.843.34 was refunded to HUDCO. The balance amount of Rs.8380 7660 Lacs was still outstanding for refunding to HUDCO as on 31.03.2020.

The Department in its written reply stated as under: -

- (i) This para has been dropped Haryana Vidhan Sabha Secretariat vide meeting held on 18.07.2023
- (ii) This para has been dropped Haryana Vidhan Sabha Secretariat vide HVS/ LB.&PRIC/ 11/2021-22/27681-82 dt. 19.10.22.
- (iii) This para has been dropped Haryana Vidhan Sabha Secretariat vide HVS/ LB.&PRIC/ 11/2021-22/ 27681-82 dt. 19.10.22.
- (iv) This para has been dropped Haryana Vidhan Sabha Secretariat vide HVS/LB.&PRIC/ 11/2021-22/27681-82 dt. 19.10.22.
- (v) This para has been dropped Haryana Vidhan Sabha Secretariat vide HVS/ LB.&PRIC/ 11/2021-22/27681-82 dt. 19.10.22.
- (vi) This para has been dropped Haryana Vidhan Sabha Secretariat vide HVS/LB.&PRIC/ 11/2021-22/27681-82 dt. 19.10.22.
- (क) यह पैरा हरियाणा विधान सभा सचिवालय में दिनांक 18.07.2023 की मीटिंग में ड्राप कर दिया गया है।
- (ख) यह पैरा हरियाणा विधान सभा सचिवालय के पत्र क्रमांक HVS/LB.&PRIC/11/2021-22/27681-82 dt. 19.10.21 द्वारा ड्राप कर दिया गया है।
- (ग) यह पैरा हरियाणा विधान सभा सचिवालय के पत्र क्रमांक HVS/LB.&PRIC/11/2021-22/27681.82 कजप् 19.10.21 द्वारा ड्राप कर दिया गया है।
- (घ) यह पैरा हरियाणा विधान सभा सचिवालय के पत्र क्रमांक HVS/LB.&PRIC/11/2021-22/27681-82 dt. 19.10.21 द्वारा ड्राप कर दिया गया है।
- (ङ) यह पैरा हरियाणा विधान सभा सचिवालय के पत्र क्रमांक HVS/LB.&PRIC/11/2021-22/27681-82 dt. 19.10.21 द्वारा ड्राप कर दिया गया है।
- (च) यह पैरा हरियाणा विधान सभा सचिवालय के पत्र क्रमांक HVS/LB.&PRIC/11/2021-22/27681-82 dt. 19.10.21 द्वारा ड्राप कर दिया गया है।

The Committee has desired that to keep the para pending and latest report submitted within 15 days to the Committee.

[6] Para No. 7- Temporary Advance:

The position of outstanding Temporary Advances against Govt. Departments/ Agencies, various Departments, and Officers/Officials as on 31.03.2020 has been depicted to this report. Heavy amounts of outstanding advances to the tune of Rs. 7,81,75,76,164/- deserve immediate suitable action by the Municipal Administration for getting these advances adjusted or refunded forthwith to the Corporation Fund under intimation to audit. Temporary Advance is to be granted only when the amount is required for immediate use. Grant of frequent advances deserve to be discouraged as undue retention of cash drawn as advances tantamount to temporary misappropriation of Municipal Corporation Funds by the concerned officers/officials in whose favor such advances are granted. Strict financial parameters may be fixed while granting Temporary Advances. The instructions contained in Local Govt. Department memo No. 20/3/7/78-5CII dated 03.01.79 may also be adhered for granting Temporary advances in future and immediate steps be taken for early adjustment of these outstanding advances on priority.

The Department in its written reply stated as under: -

This para has been dropped Haryana Vidhan Sabha Secretariat vide HVS/LB.&PRIC/11/ 2021-22/27681-82 dt. 19.10.21.

यह पैरा हरियाणा विधान सभा सचिवालय के पत्र क्रमांक HVS/LB.&PRIC/11/ 2021-22/27681-82 dt. 19-10-21 द्वारा ड्राप कर दिया गया है।

समिति द्वारा इस पैरा को पेंडिंग रखा जाता है।

[7] Para No. 8:- ARREARS OF RENT/TAXES & OTHERS

Even though the Demand & Collection Registers of various taxes, fees, levies, charges etc; were not maintained or lying incomplete without proving accuracy of demands, collections and arrears by striking horizontal and vertical totals of all these Registers. As per figures supplied by Municipal Corporation Administration, heavy amount on account of various Taxes/Fees/Cess etc. viz; Fire Charges, Development Charges, Show Tax, House Tax, Water & Sewerage Charges etc; as detailed in Appendix 'F' to this report Rs.22490.82 lacs were outstanding. These figures have been taken from the budgeted estimates and cannot be verified from the relevant record as the record i.e. Demand & Collection Registers are lying incomplete. Even the required targets of recovery as fixed by the Director, Urban Local Bodies Department, Haryana circulated vide Director, Local Audit, Haryana memo No. III (37) Vol.XXII-70(220) dated 12.03.70 were not achieved nor any concrete efforts appeared to have been made to liquidate arrears and results thereof intimated by the Corporation Administration. The Demand & Collection Registers may be updated, balanced struck correctly and amount of arrears be recovered now by resorting the provision of Section 130 of the Municipal Corporation Act, 1994 so that the provision of Section 374 of the Act ibid in this regard may not favour the Tax/Cess payer and resultantly the Corporation may not sustain any financial loss due to its own fault.

The Department in its written reply stated as under: -

Since the inception of online data of Property Tax and its collection, the maintenance of 'Demand & Collection' Registers has become obsolete in all ULBs. Online payments are made by citizens, which are reflected on the portal of ULBs and are visible to audit and the citizen also. There are no specific instances brought to knowledge of Corporation as well as Government where any action is required.

संपत्ति कर और उसके संग्रह के ऑनलाइन डेटा की स्थापना के बाद से, 'मांग और संग्रह' रजिस्ट्रों का रखरखाव सभी यू0एल0बी0 में प्रचलित हो गया है। ऑनलाइन भुगतान नागरिकों द्वारा किए जाते हैं, जो यू0एल0बी0एस0 के पोर्टल पर परिलक्षित होते हैं और ऑडिट और नागरिक को भी दिखाई देते हैं। निगम के साथ-साथ सरकार के संज्ञान में कोई ऐसा मामला नहीं लाया गया है, जहां किसी भी कार्यवाई की आवश्यकता है।

Further, TS-I and TS-V registers containing detailed information regarding property tax have been produced before the Local Audit wing Zonal & Taxation officers.

इसके अलावा, TS-I और TS-V रजिस्टर जिसमें MCF के संपत्ति कर के बारे में विस्तृत जानकारी होती है, को स्थानीय ऑडिट विंग के समक्ष सम्बन्धित क्षेत्रीय एवं कराधान अधिकारियों द्वारा प्रस्तुत किया जाता है।

However, this para has been dropped during the Vidhan Sabha Meeting held 18.07.2023 as per proceeding.

इसके अतिरिक्त यह भी बताया जाता है कि यह पैरा विधान सभा की मीटिंग दिनांक 18.07.2023 में ड्रॉप कर दिया गया है।

Therefore, keeping in view the above para may be dropped please.

इसलिए, उपरोक्त पैरा को ध्यान में रखते हुए कृपया ड्रॉप करने का कष्ट करें।

समिति द्वारा इस पैरा को पेंडिंग रखा जाता है।

[8] Para No. 9- CATTLEPOUND:

Cattle Pound was not operated by the Corporation during the year 2019-20.

The Department in its written reply stated as under: -

This para has been dropped Haryana Vidha Sabha Secretariat vide HVS/ LB.&PRIC/11/ 2021-22/27681-82 dt. 19.10.21.

यह पैरा हरियाणा विधान सभा सचिवालय के पत्र क्रमांक HVS/LB.&PRIC/11/2021-22/27681-82 dt. 19.10.21 द्वारा ड्रॉप कर दिया गया है।

समिति द्वारा इस पैरा को पेंडिंग रखा जाता है।

[9] Para No. 10-PROVISIONAL PAYMENTS:

Provisional payments for Rs.16,73,797.75 were made during the Year 1991-92 for installation of street light but this was not got regularized/ settled upto 31.03.2020. Sincere efforts may be made now to get them regularized in the interest of the Corporation by expediting the requisite action for seeking approval of the competent authority.

However, no provisional payment was made during the period under report i.e. year 2019-20.

The Department in its written reply stated as under: -

This para stand dropped Haryana Vidha Sabha Secretariat vide HVS/LB.&PRIC/11/ 2021-22/27681-82 dt. 19.10.21.

यह पैरा हरियाणा विधान सभा सचिवालय के पत्र क्रमांक HVS/LB.&PRIC/11/ 2021-22/27681-82 dt. 19.10.21 द्वारा ड्रॉप कर दिया गया है।

Therefore, keeping in view above it is requested that para may be dropped.

समिति द्वारा इस पैरा को पेंडिंग रखा जाता है।

[10] Para No. 12- HOUSE TAX:

- (i) The computerized House Tax Assessment/Demand & Registers were being maintained by the Corporation from the years 2000-2001 to onwards instead of maintaining registers on prescribed forms namely TS-I and TS-5 as per relevant rule mentioned in chapter VII of the Municipal Account Code, 1930. The accuracy of computerized registers particularly the demand and collection register could not be proved because of the reason that there were no prescribed monthly collection columns as per computerized register therefore, horizontal and vertical totals could not be struck and accuracy of page-wise Demand & Collection checked. There were cuttings/overwriting, additions alteration etc. on the computerized formats without proving the accuracy of demand and collection as per provision contained in Municipal Account Code in Chapter-VII. Moreover, House Tax D&C Register for the year 2009-10, 2010-11 & 2011-12 were not maintained. Demand & Collection Registers which are being prepared are not verified by Incharge of Zone. No opening & closing balances can be verified in absence of proper balancing totaling & cutting of figures without attestation of concerned Officer. Even House/unit No. of property are not properly written & demand have been increased or decreased at own level. Therefore, the occurrence of short/less realization even embezzlement etc. cannot be ruled out. Necessary certificate as noted below on D&C Register/G-8 receipt book by Tax Superintendents/ZTOs/STO as the case may be, which are required to be recorded on D & C register and also on the G-8 receipts through which income of House Tax is realized, were not recorded which stands objected by the Audit specifically through detailed requisition in this behalf vide No. MCF/JD/2006/79 dated 31.3.06 issued by the Joint Director (Audit),Municipal Corporation as well as Audit Para 12 for the year 2005-06,2006-07,2007-08,2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15,2015-16,2016-17, 2017-18 and 2018-19. The serious irregularities in maintenance of record are noted below for taking of necessary action as soon as possible: -
 - (a) Page count certificate that the register contained _____ to _____ .
 - (b) That the entries in registers have been correctly/accurately brought forward from the assessment register Form T.S.I. or the Tax Register TS- 3 or TS-5.
 - (c) That the total demand agreed with the totals in the Assessment Register of Tax Register.
 - (d) That all arrears due on account of previous years have duly been included accounted for in the Tax Demand & Collection Register of the succeeding/current year.
 - (e) That all potential value G-8 receipts vide which amounts of House Tax were realized had been posted in concerned register.
- (ii) Not only the above technical omissions/commissions/ mistakes have not been taken care by Corporation but serious irregularity with regard to the assessment of House Tax with reference to the previous assessment for suitable enhancement thereof, inclusion of new properties for House Tax with reference of the building applications

Registers/building application composition registers etc. their prints have also not been preserved. This was irregular and requires immediate attention of Corporation/ Administration for ensuring credit of total income realized under various head during the period referred in Para was credited in Corporation Fund and that no amount was embezzled or misappropriated by any official.

The Department in its written reply stated as under: -

Previously Property Tax was known as House Tax and the assessment of House Tax was based on rental value of the property i.e., by considering the value of actual rent being received in respect of the property or expected value of rent on which it can be rented out.

Due to various deficiencies, Annual Rental Value (ARV) system was introduced during 2001-02 which focused on calculating tax on cost of land determined by the prevalent Collector Rate. The cost of building across the State was worked out at average rate of Rs. 300/- per sq. ft. and 5% of the total cost of land & building was taken as the ARV. Depreciation on the cost of building was permissible @ 1% for each year subject to maximum ceiling of 50% as per the age of the building.

After computerization of the record as per approved format from Local Audit, Haryana, the property tax registers were prepared by the municipalities. As such, the apprehension of any manipulation, cutting, over-writing, addition, alteration etc. has been obviated due to online computation and automatic record creation.

Presently ULB Department has uploaded the property tax details of all the municipal bodies on the 'No Dues Certificate' Portal (<https://ulbhryndc.org>) of Urban Local Bodies Department. In this way, as and when the payments in respect of property tax and other municipal dues are made by citizens, the same is updated automatically on the said portal.

Hence, all the observations of Audit Department in this regard are duly considered and implemented by the Urban Local Bodies Department.

The issued was also raised by the Local Audit Department under para-No. 27(12) House Tax in LAD report for the year 2018-19 and same was discussed at length during the meeting held on 18.07.2023. The Hon'ble Committee was satisfied with the report of the Department and para was dropped.

Therefore, on similar lines, the para may please be dropped.

This para has been dropped Haryana Vidha Sabha Secretariat vide meeting held on 18.07.2023

यह पैरा हरियाणा विधान सभा सचिवालय में दिनांक 18.07.2023 की मीटिंग में ड्राप कर दिया गया है।

समिति ने चाहा है कि आवासीय/व्यावसायिक संपत्ति को चेक करके नवीनतम रिपोर्ट समिति को एक महीने में समिति को भेजी जाए। और तब तक यह पैरा पेंडिंग रखा जाता है।

[11] Para No. 13 (i) Short Recoveries/ Non- recoveries and loss of Revenue: -

It was observed that cheques deposited into Corporation Fund amounting to Rs.2,56,69,665/- as detailed in **Appendix-H** were shown dishonored by the bank. However, due to non-maintenance of cheque Register, the encashment of cheques and reverse entries of the dishonored cheques could not be properly checked by audit as well as by the Corporation Administration. Therefore, all concerned officials may be directed to maintain Cheque Register up to date, cancel all G-8 receipt

issued of in respect cheques which were dishonored by the bank later on, besides recovery of the payment against these cheques. Suitable legal proceedings may also be initiated against the defaulters whose cheques were dishonored and recovery from them may be ensured under intimation to Audit.

The Department in its written reply stated as under: -

On perusal of para no. 13(i) it is revealed that in these para base taken is Appendix-H which has to be referred for preparing the reply. However, the Annexure-H sent to this office is not matching with the figures and facts mentioned in the aforesaid paras under reply.

Hence, JD has been requested to provide the appendix H so that reply can be submitted.

Therefore keeping in view above it is requested that para may be dropped.

पैरा के अवलोकन करने से पता चलता है कि इन पैरों में लिया गया अपैन्डिक्स एच आडिट रिपोर्ट में सलग्न नहीं है, जिसके लिए संयुक्त निदेशक आडिट को पत्र क्रमांक 413 दिनांक 13.06.23 लिखा गया है जैसे ही अपैन्डिक्स एच प्राप्त होगा उत्तर प्रस्तुत कर दिया जाएगा।

Point No. (13-i) समिति ने चाहा है कि पन्द्रह दिनों के भीतर अद्यतन/ नवीनतम रिपोर्ट समिति को भेजी जाए। और तब तक यह पैरा पेंडिंग रखा जाता है।

- 13 (ii) As per provisions of the Rules in the Municipal Accounts code, 1930, recovery of the cost of materials issued to the Contractors was required to be made from the running bills of the development works payable to the Contractors from time to time, but as per Central Store register the recovery of 55129 Cement bags@ Rs.150/- per bag amounting to Rs. 82,69,350/- issued to various contractors as per details given in **Appendix "G"** were still pending since long. The accumulation of recoverable amount as cost of cement bags against the Contractors was due to negligence to the Engineering Cell of the Corporation who did not bother for this recovery and issued cement bags to the contractors sometimes even without keeping in view the genuine requirement in case of each development work at the time of issue. It is strange enough to note that even the recovery of cement bags against such contractors was pending who had left to execute work of the Corporation at present. The chief Engineer may look into the matter and ensure the recovery the cost of cement bags either from the contractors or officers/officials who failed to take timely action to recover the cost of cement bags at the time of admitting the final payments to the contractors. Similarly some of the contractors have changed the names of their company/ firms and are executing the development works of the contractors have changed the names of their company and are executing the development works of the Corporation under different other names, such contractors/agencies may also be identified/ recognized and pending recovery of cement bags may be made from them. The needful may be done now and pointed out to audit.

The Department in its written reply stated as under: -

It is submitted that 55129 bags of cement are to be recovered from 182 No. of Contractors; these contractors were enlisted in FCA/MCF at various point of time. Some contractors have expired and lot of contractors who are not enlisted/working in MCF since long back. Some of the contractors are still working in MCF.

MCF has issued notices to the concerned contractor/agencies for recovery of default amount.

यह बताया जाता है कि 182 ठेकेदारों से 55129 सीमेंट बैग की वसूली की जानी है। इन ठेकेदारों को विभिन्न समय पर एफसीए/एमसीएफ में सूचीबद्ध किया गया था। कुछ ठेकेदारों की समय सीमा समाप्त हो गई थी और बहुत से ठेकेदार एमसीएफ की सूचीबद्ध में कार्यरत नहीं हैं। कुछ ठेकेदार अभी भी कार्यरत हैं। वसूली की प्रक्रिया अम्ल में है।

Point No. (13-ii) समिति ने चाहा है कि जिन -जिन अधिकारियों ने भुगतान किया है उनके खिलाफ क्या कार्रवाई कि कार्रवाई की रिपोर्ट समिति को एक महीने के अन्दर समिति को भेजी जाए। और तब तक यह पैरा पेंडिंग रखा जाता है।

[12] Para No. 14 (i) Excess/Irregular/Avoidable Payment:

As pointed out through Audit Requisition No. 3 dt. 15.04.2019, Rs. 50 lacs compensation was paid to Central Pollution Control Board as per NGP order dt. 14.01.2019. This amount was paid by Municipal Corporation, Faridabad, due to non-compliance of orders of National Green Tribunal, New Delhi for non-removal of Sewerage water and Cow dung etc. from market proposal site Sec.-48, Faridabad. If the orders dt. 14.01.2010 of NGT was complied on time, this penalty could be avoided, but due to non-performance of orders of NGT, M.C.F. forced to paid the penalty. Therefore, responsibility for avoidable lose of Rs. 50 Lacs may be fixed now along with effecting recovery under intimation audit. Govt. is requested to look up the matter and take appropriate action against the official at fault.

The Department in its written reply stated as under: -

It is submitted that State Government vide its memo no. 21/45/2019-5C1 dated 02.02.2023 has directed to initiate disciplinary action against the following officers/officials under rule-7 or 8 of Haryana Civil Services (Punishment and Appeal) Rules 2016 and amount of penalty be decided accordingly: -

Sr. No.	Name of officer/official	Action be initiated
1.	Anil Mehta CE (Retd.) the then XEN at the time of laying the sewer line in 2012-2013	Haryana Civil Services (Pension)Rules, 2016 Rule
2.	B.S. Singhroba the then CE at the time of laying the sewer line in 2012-2013	Haryana Civil Services (Pension)Rules, 2016 Rule
3.	Ramesh Bansal the then XEN at the time of laying the sewer line in 2012-2013	Haryana Civil Services (Pension)Rules, 2016 Rule
4.	Raman Kumar Sharma the then XEN at the time of laying the sewer line in 2012-2013	Haryana Civil Services (Pension)Rules, 2016 Rule
5.	D.R. Bhaskar, the then XEN at the time of laying the sewer line in 2012-2013	Haryana Civil Services (Pension)Rules, 2016 Rule
6.	N.K. Katara the then XEN at the time of laying the sewer line in 2012-2013	Haryana Civil Services (Pension)Rules, 2016 Rule-12 Sub Rule 12.2(b)
7.	Anand Swaroop, the then XEN at the time of laying the sewer line in 2012-2013	Haryana Civil Services (Pension)Rules, 2016 Rule-12 Sub Rule 12.2(b)

8.	Shyam Singh, XEN the then MOH additional charge of looking after the work of sanitation Wing	Under Rule-7
9.	Birender Kumar Kardam XEN the then MOH additional charge of looking after the work of sanitation Wing	Under Rule-7
10.	Prem Raj Singh, XEN (Retd.) the then AE looking after the work of sanitation Wing	Haryana Civil Services (Pension)Rules, 2016 Rule-12 Sub Rule 12.2(b)
11.	O.P.Mor, AE posted in Sanitation Wing	Haryana Civil Services (Pension)Rules, 2016 Rule-12 Sub Rule 12.2(b)
12.	Tek singh Dagar	Haryana Civil Services (Pension)Rules, 2016 Rule-12 Sub Rule 12.2(b)
13.	Arbind Shekhawa,XEN	Under Rule-8
14.	Rajesh Sharma,AE	Under Rule-8
15.	Vinod Kumar, AE	Under Rule-7
16.	S.K. Aggarwal,SE (Retd.)	Haryana Civil Services (Pension)Rules, 2016 Rule
17.	Pritam Chand, XEN (Retd.)	Haryana Civil Services (Pension)Rules, 2016 Rule
18.	Vijay Dhaka, XEN	Under Rule-7
19.	Surinder Khattar,AE	Under Rule-7
20.	Khem Chand	Under Rule-7

समिति द्वारा 14 (i) पैरा को पेंडिंग रखा जाता है।

14. (iii) A work order was issue vides Memo. No. MCF/XEN-V/2018/164 dated 19.12.2018 to M/s S.K. Constructions for P/L Water Supply line in Old Faridabad to replace the existing collapsed water supply line and also providing new water supply line in that area where water supply lines still not provided in ward no. 29 & 30 Faridabad. While checking the running bill it has been observed that as per item No. 6 of DNIT- D.I. special complete in all respect of 100mm & 150mm dia for D.I. K-9 standard was to be provided in 4000 kg quantity for water supply line. It has been also noticed that this item is only 4000 kg in DNIT, but it has been taken in 1st Running Bill in 18970 kg while in 2nd Running Bill quantity is 32987 kg., which is very much in excess of the quantity mentioned in DNIT. The huge difference in quantity of this single item is neither justified by any officer nor got approved from competent authority at the time of production of 7th running bill. However, deviations were technically approved by Chief Engineer at the time of grant of completion certificate. This practice is not healthy. The concerned officials may be directed to prepare the estimate carefully so that variations and deviations at site may be minimized.

The Department in its written reply stated as under: -

It is submitted that the additional alteration of this work were got approved from the competent authority. The total cost of work was Rs. 9.00 Cr, out of which the work was allotted for Rs. 3.87 Cr. to M/s S.K. Constructions on labour rate basis. Further, the work was within the limit of enlistment of the contractor/agency as the agency was enlisted under Class-I with limit upto Rs. 20.00 Cr.

Further, it is submitted that at present no enhancement/ Variation & Deviation is being done by MCF and direction has also been issued to all Executive Engineers for the same.

Point No. (14-iii) समिति ने चाहा है कि जो -जो अधिकारी जिम्मेदार है उनके खिलाफ क्या कार्रवाई कि कार्रवाई की विस्तृत रिपोर्ट समिति को भेजी जाए। और तब तक यह पैरा पेंडिंग रखा जाता है।

14. (ix) A contingent bill for payment of Rs. 1,15,00,000/- was put up in audit to deposit the balance amount (16500000-50000000-115000000) as environment compensation imposed by Hon'ble NGT.

A Samiti with name "Awasiya Yojna Jan Kalyan Samiti (Regd.)" had filed a complaint- OA No. 627/18 at National Green Tribunal for non-removal of sewerage water & Cow Dung etc. from proposed market site of HUDA sector 48 in Faridabad. Acting upon the complaint; the Tribunal hold the MCF responsible for the lapse and directed it to pay Rs. 50,00,000/- to CPCB as interim compensation which was deposited by the MCF to CPCB after obtaining the due approval from the competent authority and the next date for the hearing was fixed on 02.12.2019.

NGT on its last hearing had ordered the MCF to deposit Rs. 1,65,00,000/- as environment compensation on the recommendation of CPCB. Out of which Rs. 50,00,000/- has already been deposited by the MCF in March 2019 and the balance amount of Rs. 11,15,00,000/- was to be deposited.

Moreover, during the hearing of the complaint even the NGT had directed the Chief Secretary Government of Haryana to comply with the norms and take preventive and remedial steps including urgent precautionary measures and recover the damages from the persons responsible for violating the law, including the officers of the Government who may be found to be corrupt, negligent or incompetent and recover the amount from the erring officials.

To the much surprise to audit, the last date of hearing was 02.12.2019 but the case for approval payment of environment Cess was initiated by the Engineering branch on 14.01.2020 on the basis of letter received from DA branch vide memo NO. MCF/DA/2020/26 dated 07.01.2020 more than one month after the date of last hearing showing the callous approach of the concerned Branch, forcing the other official to complete the process within such a short span of time without giving sufficient time to MCF authorities/other branches to evaluate the options available with them.

The Department in its written reply stated as under: -

It is submitted that State Government vide its memo no. 21/45/2019-5C1 dated 02.02.2023 has directed to initiate disciplinary action against the following officers/officials under rule-7 or 8 of Haryana Civil Services (Punishment and Appeal) Rules 2016 and amount of penalty be decided accordingly: -

Sr. no.	Name of officer/official	Action be initiated
1.	Anil Mehta CE (Retd.) the then XEN at the time of laying the sewer line in 2012-2013	Haryana Civil Services (Pension) Rules, 2016 Rule
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4.	Raman Kumar Sharma the then XEN at the time of laying the sewer line in 2012-2013	Haryana Civil Services (Pension) Rules, 2016 Rule
5.	D.R. Bhaskar, the then XEN at the time of laying the sewer line in 2012-2013	Haryana Civil Services (Pension) Rules, 2016 Rule
6.	N.K. Katara the then XEN at the time of laying the sewer line in 2012-2013	Haryana Civil Services (Pension) Rules, 2016 Rule-12 Sub Rule 12.2(b)
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8.	Shyam Singh, XEN the then MOH additional charge of looking after the work of sanitation Wing	Under Rule-7
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11.	O.P.Mor, AE posted in Sanitation Wing	Haryana Civil Services (Pension) Rules, 2016 Rule-12 Sub Rule 12.2(b)
12.	Tek singh Dagar	Haryana Civil Services (Pension) Rules, 2016 Rule-12 Sub Rule 12.2(b)
13.	Arbind Shekhawa,XEN	Under Rule-8
14.	Rajesh Sharma,AE	Under Rule-8
15.	Vinod Kumar, AE	Under Rule-7
16.	S.K. Aggarwal,SE (Retd.)	Haryana Civil Services (Pension) Rules, 2016 Rule
17.	Pritam Chand, XEN (Retd.)	Haryana Civil Services (Pension) Rules, 2016 Rule
18.	Vijay Dhaka, XEN	Under Rule-7
19.	Surinder Khattar,AE	Under Rule-7
20.	Khem Chand	Under Rule-7

As per the directions of State Government the case is under Consideration.

समिति द्वारा 14-(ix) पैरा को पेंडिंग रखा जाता है।

[13] Para No. 17-(i) MISCELLANEOUS: -

While checking of Log Book of Boosting, Tubewells Sewerage Treatment Plant, Disposal, Rainny well, Super Sucker Machine, using Pump Diesel, it was observed that these field stations are taking diesel regularly for their use from Municipal Corporation Faridabad Pump but Log Book of these stations have not been put up since long in audit. It is therefore, requested to direct concerned officer/official may be directed to put up the log books along with record for audit immediately.

The Department in its written reply stated as under: -

This para has been dropped Haryana Vidhan Sabha Secretariat vide meeting held on 18.07.2023

यह पैरा हरियाणा विधान सभा सचिवालय की मितिग dt. 18-07-23 द्वारा ड्राप कर दिया गया है।

समिति द्वारा इस पैरा को पेंडिंग रखा जाता है।

17. (ii) It was brought to the kind notice that ever since the Citizen Facilitation Centre Center have been opened in three Zones i.e. NIT, Old Faridabad & Ballabgarh for Collection of payment of House Tax & Water Sewerage Charges & Other charges through online system, record of income received daily was not properly maintained, written & put up in Audit regularly. This is a serious matter, which is brought to the notice of corporation authorities for production of record of income daily complete in all respect for audit scrutiny. It was also reported that sometimes cheque amount written on bank slips differ from the amount written on challan statement generated at the end of day which is against the codal provisions of the Municipal Account Code 1930.

The Department in its written reply stated as under: -

This para has been dropped Haryana Vidhan Sabha Secretariat vide HVS/LB.&PRIC/11/2021-22/27681-82 dt. 19.10.21.

यह पैरा हरियाणा विधान सभा सचिवालय के पत्र क्रमांक HVS/LB.&PRIC/11/ 2021-22/27681-82 dt. 19.10.21 द्वारा ड्राप कर दिया गया है।

17. (iii) There is a instance of NIT Zone where as mentioned in Appendix "H" challan of Head-wise income received on 21st May, 2018 generated at the end of day it has shown in the online column payment received Rs. 270/-only. But when the same challan generated on 20th September, 2018 the online payment column shows zero amount received. It shows a big lapse on the part of dealing staff or staff dealing the software. This means it can be altered/ changed easily whenever required. If there is one rupee or may be of hundred-rupee mistake in receipt of actual amount with that of reports generated at the end of day, audit might be helpless in verifying the figure unless it is verified with bank statement by authorized Officer of M.C.F. & then put up in Audit.

It was further observed that CFC Cash Book of NIT Zone was also not been properly written/ maintained by concerned officials although it has been insisted to audit the same at earliest. Blank pages have been left in Cash Book for reason unknown, which is against the codal provisions of Municipal Account Code 1930. Therefore, all the concerned officials may be directed to write subsidiary cash book daily and put up in Audit for checking.

Apart from these C.F.C's income of Planning Branch especially building plans & some other branches is also being realized through the portal of Director, Urban Local Bodies Haryana, but its requisite record was not put up to Audit although huge income is received by Planning Branch & other Branches.

It was also observed that in many cases income challans/ statement are not verified by Zonal Taxation officers of Corporation. In the absence either they were put up late in audit or put up to audit unverified.

In the opinion of audit, it is not proper procedure, if record is not maintained & not kept in proper way or software is not updated to such extent or any lapse of procedure & money is detected later on responsibility will be of Municipal Corporation concerned official/officers as the case may be. Further state Govt. approval in the shape of Govt. instructions or amendment in relevant clause to receive payment through on line method instead of preparing manual G-8 receipt etc. was not obtained yet. In the absence of which post audit of record may held- up. Therefore, the same may be obtained from Govt. under intimation to audit.

The Department in its written reply stated as under: -

This para has been dropped Haryana Vidhan Sabha Secretariat vide HVS/LB.&PRIC/11/2021-22/27681-82 dt. 19.10.22.

यह पैरा हरियाणा विधान सभा सचिवालय के पत्र क्रमांक HVS/LB.&PRIC/11/ 2021-22/27681-82 dt. 19.10.22 द्वारा ड्राप कर दिया गया है।

17. (iv) Considerable numbers of residential accommodation have been allotted to the officers/officials of the Corporation but necessary Demand & Collection Register envisaging classification of type of accommodation allotted to each of them with total area/plinth area, date of allotment and occupation, month-wise posting of license fee/rent so deducted commensurately from their salaries was not prepared for verification of correctness of license fee/rent according to norms fixed by the Govt. The same may be got prepared now duly complete in all respect and shown to audit for necessary checking.

The Department in its written reply stated as under: -

This para has been dropped Haryana Vidhan Sabha Secretariat vide meeting held on 18.07.2023

यह पैरा हरियाणा विधान सभा सचिवालय की मितिंग dt. 18-07-23 द्वारा ड्राप कर दिया गया है।

17. (v) The monthly balances of General Cash Book of the Corporation Fund were still not reconciled with the balances of banks as already pointed out vide para No.16 (i) & 15(i) of Annual Audit Report for the year 2004-05, 2007-08, 2008- 09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 and 2019-20 respectively. The position remained same during the period of this Audit report i.e. 2019-20. This was a serious matter and again brought to the notice of Commissioner for directing the Financial Controller of the Corporation to get the needful done at the earliest without further delay.

The Department in its written reply stated as under: -

It is submitted that Bank Reconciliation is a continuous process which remains till the institution is functioning. All the bank Accounts upto 2017-18 has been got reconciled from Chartered Accountant Firm M/s Batra & Deepak Associates, Delhi and the work related to Bank reconciliation 2018-19 up to 2020-21 onwards is under process and balance Bank Reconciliation w.e.f 01.04.2021 is being done regularly.

Therefore, keeping in view of the above facts, the said audit para may please be dropped.

17. (vi) Reconciliation of balances of General Provident Fund with that of balances shown in Bank Pass Book of GPF issued to individuals for the period 09/11 to 03/20 has not been done. Needful may be done now and compliance shown to audit so that accuracy of General Provident Fund can be ensured.

The Department in its written reply stated as under: -

This para has been dropped Haryana Vidha Sabha Secretariat vide HVS/LB.&PRIC/11/2021-22/27681-82 dt. 19.10.21.

यह पैरा हरियाणा विधान सभा सचिवालय के पत्र क्रमांक HVS/LB.&PRIC/11/2021-22/27681-82 dt. 19.10.21 द्वारा ड्राप कर दिया गया है।

17. (vii) The accounts of General Provident Fund of the Corporation Employees were lying incomplete since 2016-17. The postings in PF-1 Register were not made and balances at the close of year of each employee were not worked out since long. Similarly, the balances of PF-1A Registers at the close of year were not worked out since 2016-17. The Investment Register (PF-5) of GPF was lying incomplete as the investment made with scheduled Banks out of GPF were entered that in but summary of total investment of close of each month with date of maturity & due were not recorded also Register was not signed/verified by the Competent Officer. Therefore matter brought to the notice of Commissioner Municipal Corporation Faridabad to direct the official/officers concerned to complete the requisite registers ibid duly completed in all respects and put up to audit for audit at the earliest.

The Department in its written reply stated as under: -

This para has been dropped Haryana Vidhan Sabha Secretariat vide meeting held on 18.07.2023

यह पैरा हरियाणा विधान सभा सचिवालय की मितिग dt. 18-07-23 द्वारा ड्राप कर दिया गया है।

17. (viii) It has been observed that several stock registers (G-29), Moveable Property Registers (G-31) and Repair Registers and other registers were being maintained and in-use in different Branches/Works Divisions/Zonal Offices of the Corporation but Inventory Registers at the level of each Branch/works division/zone were not maintained and the Sr. No./page No. of Inventory Register at which a particular stock register/property register/repair register/other register entered were not recorded on these registers. In absence of which proper check over the maintenance of stock registers in use could not be exercised in audit. Similarly, the total No. of Immoveable Properties Registers on R-I was neither pointed out nor could be ascertained. The triennial physical verification of the balances of items as per stock registers and property registers as required vide rule XVII.12 of Municipal Account Code, 1930 was not carried out since long. This being a serious matter, is brought to the special notice of the Corporation/Commissioner/ each Head of Branch for getting the needful done now and ensuring proper maintenance of stock record in future besides pointing out the results of physical verification of stock.

The Department in its written reply stated as under: -

This para has been dropped Haryana Vidha Sabha Secretariat vide meeting held on 18.07.2023

यह पैरा हरियाणा विधान सभा सचिवालय की मितिग dt. 18-07-23 द्वारा ड्राप कर दिया गया है।

17. (ix) Large number of store/stock items including machinery and vehicles etc. cost lacs of rupees having been rendered unserviceable/obsolete due to non-use or due to normal wear and tear were lying decomposed in stores or in open as junk or want of disposal/auction with the result such stores were deteriorating and diminishing further in value unserviceable items of store may be auctioned at the earliest and record shown to audit for necessary check.

The Department in its written reply stated as under: -

This para has been dropped Haryana Vidhan Sabha Secretariat vide meeting held on 18.07.2023

यह पैरा हरियाणा विधान सभा सचिवालय की मितिग dt. 18-07-23 द्वारा ड्राप कर दिया गया है।

17. (x) While tracing the expenditure in General Cash Book several vouchers as detailed in Annexure-“B” were not put up for tracing. In the absence of which genuineness of expenditure could not be verified. Any discrepancy of loss if detected at a later stage would be the responsibility of concerned officer/official.

The Department in its written reply stated as under: -

All the Vouchers mentioned in Annexure-B were produced to the Audit during the year of audit. There is no such observation was made in the Audit Report of that specific year. There is no relevancy explained by audit to mention the voucher of 2016 in the audit period of 2018-19 while there is no comment about these vouchers in the audit report 2016 submitted to Govt./ULB/MCF. However, all the vouchers have been produced to audit branch for verification but due to administrative action taken by Govt. on audit staff by transferring them out of this office, the work of verification is now under process.

Therefore, keeping in view of the above facts, the said audit para may please be dropped.

17. (xi) Various G-8 books were issued without getting them audited from the concerned Auditor and again these G-8 books were not put up to audit for closing. This practice is irregular. Therefore, all the concerned officials may be directed to put up G-8 books for checking of income and closing so that accuracy of income realised may be properly checked in audit. Besides this it also pointed out that Measurement Books were also being used without checking them with stock entries. This irregular practice may also be stopped immediately besides taking action against the officials who avoided provisions related to issue of G-8 books and Measurement Books from audit.

The Department in its written reply stated as under: -

This point is not specific therefore it is requested that specific G8s in which deficiencies have been bound, be conveyed so that we could submit specific reply thereon.

यह बिंदु विशिष्ट नहीं है इसलिए यह अनुरोध किया जाता है कि जिन विशिष्ट G8 में कमियां हैं, उन्हें अवगत कराया जाए ताकि हम उस पर विशिष्ट उत्तर प्रस्तुत कर सकें।

The Committee has desired that to keep the para pending with the direction that para be re-checked in detail by the department.

Part-II
ANNUAL AUDIT REPORT ON THE ACCOUNTS OF
MUNICIPAL CORPORATION SONIPAT,
FOR THE YEAR 2020-21,
AUDITED BY THE DIRECTOR,
LOCAL AUDIT DEPARTMENT, HARYANA.
(URBAN LOCAL BODIES DEPARTMENT, HARYANA)

[14] Para No. 1- Last Audit Report: -

No action was taken on the last audit report. Even it was not put up in the house to consider the objections and suggestions made and its annotated reply was also not prepared and sent to this office as required under rule XVII.17 (2) (3) of the Municipal Account Code, 1930 read with Finance Department Letter No. 28298 (Fin. Gen.) dated 16.5.1951. However, the position of the outstanding audit objections till the conclusion of current audit.

The Department in its written reply stated as under: -

It is submitted that the Audit report for the year 2020-21 was put up before House on dated 04.10.2023 in House meeting.

समिति द्वारा इस पैरा को पेंडिंग रखा जाता है।

[15] Para No. 2-A- Record not put up: -

Despite repeated audit objections raised in all previous audit reports, the record as detailed in Appendix- A1 to this report was again not put up/ not maintained. Non production of record is not a healthy trained and repeated the vary purpose of audit. In absence of non production of the record, the possibility of misappropriation/ embezzlement of Corporation fund cannot be ruled out.

The matter, therefore, requires attention of the authorities for ensuring early production of record by maintaining properly the same, if not maintained earlier.

The Department in its written reply stated as under: -

The detail of paras pertains to “record not put up” is as under:

Para up to 1990: 78 Nos.

Para 1991 to 2015: 99 Nos.

Para 2016 to 2021: 23 Nos.

Total 200 Nos.

The replies of all outstanding above paras are attached in **Appendix A-1** of this report.

समिति द्वारा इस पैरा को पेंडिंग रखा जाता है।

[16] Para No.5- Grants: -**(a) The position of grants received during 2020-21 and unspent balance thereof is exhibited the report and commented as under:**

- (i) Grants at Sr. Numbers 1 to 4, 6, 8 & 10 were lying unutilized. These may either be utilized within the stipulated period or refunded to the Govt.
- (ii) Grants at Sr. Numbers 5 & 9 were spent partly. The unspent balances of these grants may be utilized within the stipulated period or the period be got extended from the competent authority, or the same may be refunded to the Government and compliance shown to the audit.
- (iii) The grant shown at Sr. No.7 was utilized fully but its utilization certificate was not put up to audit for verification. The same may be put up to audit for verification at the earliest.

The Department in its written reply stated as under: -

- (a) (i) Work against the grants at a (i) are in progress, U.C. shall be submitted after completion of work. Agencies have been directed to complete the work.
- (ii) Amount shown at Sr. No. 5, Rs. 22.02 Cr. pertains to reimbursement of O&M expenditure incurred by the MC, received from Head office which was already spent by MC fund, the U.C. of the same will submit shortly and amount shown at Sr. No. 9 partly spent. The U.C. of the same will sent to Audit after utilization.
- (iii) Utilization certificate of Grant Rs. 54.39 Lac has been issued.
- (b) The position of Grants received up to 31-03-2020 and balance thereof as on 31-03-2021 is exhibited in Appendix "C" to this report and commented as under:-**
- (i) Grant of Rs. 1237950/- , 1233775/- and Rs. 1700000 as detailed at Sr. No. 82, 86 & 87 were received for the improvement of urban slum and repair of damaged roads. Out of which Rs. 4.5 Lacs, Rs. 393665/- and Rs. 340784/- respectively were paid for the payment of salary of Municipal staff and the contractors for their pending bills of works executed out of Municipal Fund in the year 1992-93. The amount wrongly spent for the salary may be refunded out of municipal fund and utilized for the purpose for which these grants were received.
- (ii) Grant of Rs. 3,00,000/- shown at Sr. No. 88 of the appendix was received for the purchase of pesticides and other equipments for eradicating plague but Rs. 6720/- were only spent for the purchase of B.H.C. 1% and rest of the amount was spent for the payment of wages and for other purpose. This was irregular. The irregularity may be got regularized with the sanction of the funding authority or the amount refunded besides taking action against the official at fault and compliance shown to audit.
- (iii) Grant Sr. No. 1 to 11,13,14,16 to 21,23,24,28 to 32, 35 to 47, 52, 54, 84, 85, 89, 90, 99 to 136, 144,152, 153,154,155, 157,158,159 were deposited with the P.W.D (P.H) Sonipat for execution of works under water supply and sewerage. Out of Grant at Sr. No. 10, a sum of Rs. 1,00,000/- was utilized by the Municipal Corporation Sonipat and the balance amount of Rs. 12 Lacs was deposited with the P.W.D. (P.H). But the statement of expenditure duly verified by the Accountant General, Haryana Chandigarh was not obtained. These may be obtained now and put up in audit.
- (iv) Grants as Sr. No. 12,15,22,33,34,49,51,56 to 59,61,62,64,66,67,70,94,95 was shown as spent by Municipal Corporation but entries in the Grant Register together with relevant vouchers were not shown to audit. In absence of which these grants could not be considered to have been utilized for the purpose for which these were received. The record may now be shown to audit to verify the correctness of utilization.
- (v) The partly unspent balance of grants mentioned at Sr. No. 48, 50, 53, 55, 60, 63, 65, 68, 69, 71, 72, 74 to 82, 86, 88, 91, 96, 97, 98, 142, 143, 145, 146, 161, 164, 177, 179,181,183,186,188,192, 194 to 197, 200, 201, 203, 206, 207, 211, 215, 216, 221, 224, 225, 229,231,236, 237, 240 to 242 & 245 to 247 may be refunded or spent with the sanction of the grants sanctioning authority.

- (vi) The amount of grants at Sr. No. 25 to 27 as pointed out in column No. 11 were utilized after the stipulated period without obtaining extension of time from the Govt. It may be obtained now or the amount refunded to Govt.
- (vii) Where about of the amount of Rs. 70,000/- at Sr. No. 104 as already pointed out in para 5(a) of the audit report 1995-96 was still not intimated. This need immediate attention.
- (viii) The grants shown a Sr. No. 73, 76, 77, 83, 92&93 were spent but not admitted in audit.
- (ix) The grants shown at Sr. No. 147 to 151, 204, 210, 212, 220, 223, 232, 234, 238, 239, 243 & 244 were fully spent but their utilization certificates were not put up to audit for verification.
- (x) Balances of grants in cash book were not reconciled with bank passbook up to the year 2020-21.
- (xi) The grants shown at Sr. No. 98, 137 to 141, 178, 213, 217, 222, 227, 228, 230, 233 & 235 were lying unspent. These may be spent as per terms & conditions or got refunded to the quarter concerned.

The grants shown at Sr. No. 156, 160, 162, 163, 165 to 176, 180, 182, 185, 189 to 191, 193, 198, 199, 202, 205, 208, 209, 214, 218, 219 & 226 have fully been spent and utilization certificates thereof have been sent to the quarter concerned.

The Department in its written reply stated as under: -

- (b) (i) It is stated that the Grants shown at Sr. No. 82, 86, & 87 received during 1992-93, We have been trying to trace the record as it pertains to Municipal Committee period, despite best efforts, we have not been able to trace. Further, it is submitted that damage roads in MC limit are being repaired from time to time, Hence, para may be dropped.
- (ii) It is stated that the Grants shown at Sr. No. 88 received during 1993-94, We have been trying to trace the record as it pertains to Municipal Committee period, despite best efforts, So, para may be dropped.
- (iii) Grant shown at Sr. No. 1 to 11,13,14,16 to 21,23,24,28 to 32, 35 to 47, 52, 54, 84, 85, 89, 90 are before the year 1995 and due to old matter, the record of the same is not traceable in the office.

The grants shown at Sr. No. 99 to 136, 144, 152, were sent to P.H. department but U.C. not submitted by the P.H. Department till now, No reply has been received from Public Health Department regarding U.C. These will be put up to Audit once received. Grants shown at Sr. No. 153,154,155, 157,158,159 has been utilized and UC issued.

- (iv) Grants shown at Sr. No. 12,15,22,33,34, 49,51,56 to 59,61,62,64,66,67,70, 94,95 are before the year 1995 and due to old matter, the record of the same is not trace out in the office.

- (v) Grants shown at Sr. No. 48, 50, 53, 55, 60, 63, 65, 68, 69, 71, 72, 74 to 82, 86, 88, 91, 96, 97, 98 are before the year 1995 and due to old matter the record of the same is not trace out in the office.

Grant Shown Sr. No. 142, 145, 146, 161, 164, 177, 179, 181, 183, 188, 192, 194, 195, 196, 200, 201, 203, 206, 207, 211, 215, 236, 237, 241, 242 has been fully spent and Utilization Certificate has been issued.

Grant shown Sr. No. 143, 186, 197, 221, 224, 225, 231, 240, 245, 247 are used partly due to work in progress against which the grants booked and when grants utilized fully, U.C. of the same will be submitted to Head office. Although, the detail of used grant and balances are shown in Appendix- C

Grant Shown Sr. No. 216 U.C already sent duly verified by DD Audit and put up to audit to shown.

- (vi) It is stated that the Grants shown at Sr. No. 25 to 27 received during 1983-84, Due to old record the detail of the same is not trace out. Efforts are being made to trace out the same.
- (vii) It is stated that the Grants shown at Sr. No. 104 received during 1995-96, Due to old record the detail of the same is not trace out. Efforts are being made to trace out the same.
- (viii) It is stated that the Grants shown at Sr. No. 73, 76, 77, 83 92 & 93 are before the year 1995 and due to old matter, the record of the same is not trace out in the office.
- (ix) Grant Shown at Sr. No. 148, 149, 151, 204, 210, 212, 220, 223, 232, 234 has been spent and Utilization Certificate is attached.

Grant Shown at Sr. No. 147, 150 by audit but record is not trace out in office. Efforts are being made to trace out the same.

Grant Shown at Sr. No. 238, 239, 243, 244 belongs to AMRUT Scheme. As per Govt. Instruction S.N.A account has been opened by the ULB of all Grants received under AMRUT Scheme. Hence There is no requirement of U.C.

- (x) It is stated that the bank reconciliation statement of all accounts has been prepared and submitted to Audit.
- (xi) Grant Shown Sr. No. 98, 137, 140 are before the year 2010 and due to old matter, the record of the same is not trace out in the office.

Grant Shown Sr. No. 141, 217, 233 has been spent and the U.C issued.

Grant Shown Sr. No. 178, 222 are used partly due to work in progress against which the grants booked and when grants utilized fully, U.C. of the same will be submitted to Head office. Although, the detail of used grant and balances are shown in App. C

The grants shown at Sr. No. 156, 160, 162, 163, 165 to 176, 180, 182, 185, 189 to 191, 193, 198, 199, 202, 205, 208, 209, 214, 218, 219 & 226 has been fully utilized and U. C. issued.

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[17] Para No.6- Loans: -

- (ii) The loans received in previous years are exhibited in "Appendix E" to this report along with repayment position thereof. The loan received from Govt. and Life Insurance Corporation of India for the execution of water supply/sewerage scheme from time to time was deposited with Public Health Department Haryana. But the utilization thereof was not admitted in audit for want of statement of expenditure duly verified by the Accountant General, Haryana Chandigarh as required vide article 230(Note 2) of Account Code Vol.III. The requisite statement duly verified by the Accountant General Haryana Chandigarh may be obtained now to effect adjustment in the account book of the corporation. The corporation may claim refund along with interest thereon in respect of the work not undertaken and completed by the Public Health so far.
- (iv) The repayment of principal and interest of loan was not being made since 1982 except Sr. Nos. 91, 93 & 96. The installment of loans and interest should be paid regularly as the repayment of loans is priority charge on the municipal fund under section 57(i) (b) of the Haryana Municipal Act, 1973. Non-payment of installment of loans would ultimately result in accrual of penal interest. This is brought to the notice of Govt. for timely action in the matter.
- (iv) Dropped dated 02.01.2024.
- (v) Out of loan of Rs. 6 Lacs mentioned at Sr. No. 36, Rs. 4 Lacs and 61395/- were deposited with the P.W.D (P.H) Branch in 1982-83 and on 19.02.1986 respectively. The balance amount of Rs.1,38,605/- was utilized for other purpose. The same may be deposited to the P.W.D.(P.H) with proper sanction and compliance shown to audit.

Loan of Rs.2,50,000/- was received from The Director, Urban Development Haryana Chandigarh for payment of retiral benefits of municipal employees as detailed at Sr. No. 95 of Appendix 'E' to this report. Out of which only Rs. 187850/- were paid. Unspent balance of Rs. 62,150/- should be refunded along with the installments as per terms & conditions of loan and compliance shown to audit.

The Department in its written reply stated as under: -

- (i) .
- (ii) Municipal Corporation, Sonipat has written to S.E. Public Health Sonipat for utilization certificate, however no reply been received so far.

A reminder has again been sent to PHED vide letter No. 909 dated 03.10.2023

(copy attached)

Further, it is submitted that S.E. Public Health Sonipat Circle be also called to PAC for their submission.

- (iii) It is submitted that at present there is no loan installment is being paid by this corporation.
- (iv) dropped.
- (v) The details are very old and not traceable in record.

A letter has been issued to XEN Public Health to submit the Utilization Certificate.

समिति द्वारा इस पैरा को पेंडिंग रखा जाता है।

[18] Para No.7- Arrear: -

The position of arrears in respect of House Tax/Property Tax, Fire Tax could not be depicted in the 'Audit Report' as the record i.e. Demand and Collection registers of 'House Tax'/ Property tax were lying incomplete since the year 1988-89. The cuttings and over writings were noticed in the amount of arrears as well as in current demand and collection registers which were also not attested by the competent authority nor any record/reason for change in amounts was put up/given. The old record /demands and collection registers from which the balance carried over and the decision of the committee/Sub-committee for fixing current demand were also not shown. Page wise totals / balances were not worked out. The Demand & Collection register of House Tax for the year 2003-2004 onwards was not maintained at all as already pointed out in all previous audit reports. Supplementary assessment of House/Property Tax as required under the provision of Municipal Account Code 1930 & Municipal Corporation Act, 1994 was not carried out since several years. The Municipal/Corporation Authority has already been requested through various audit requisition's issued time to time to do the needful. These registers/record may be prepared and brought up to date and got checked from audit.

The Department in its written reply stated as under: -

The demand and collection register including details of arrears in respect of House Tax, Fire Tax as shown in audit report has been prepared upto 31/03/2023 and cutting/overwriting in demand register is attested by authority and balance carried forwarded updated every year in demand and collection register. All record/ register of property tax is updated and demand and collection register for the year 2000-2001 (31 Wards) submitted to audit branch vide this office Letter No. 1238/SMC dt. 08.09.2023 for verification. Hence, para may be dropped.

समिति ने चाहा है कि वर्ष 2000 के बाद का रिकार्ड लोकल ऑडिट डिपार्टमेंट को 7 दिनों में उपलब्ध करवा दें और रिकार्ड की एक कॉपी समिति को भी भेजी जाए। और तब तक यह पैरा पेंडिंग रखा जाता है।

[19] Para No.8- Rent: -

- (i) As already pointed out in Para 7b of audit report for the year 2018-19 and in para 8 of audit report for the year 2019-20. Similarly, the position of arrear of rent could not be ascertained as the Demand and collection registers of rent of Municipal shops, open land and properties given on lease were not properly maintained. The horizontal as well as vertical totals of the register were not worked out and lying incomplete since long. The old Demand and collection registers from which the balances were brought forward were not put up to verify the correctness of balance carried over. The posting of rent received were also not got checked from audit for the period 10/90 to 03/2003. It is also pointed out that in absence of complete record of rent, it could not be checked as to whether the rates of rent chargeable from tenants were enhanced after 3 or 5 years as per Govt. instruction issued in this behalf from time to time. The record may be got completed and it may be ensured that the rent is charged at enhanced rate after the lapse of five complete year from the date of allotment to augment in the financial interest of the corporation.

- ii) A large number of other cases the tenancy right of Corporation Shop/lands were transferred for the last-mentioned period recount to it 15-20 years. But the relevant record i.e., agreement deeds, period, terms and conditions of transfers/lease, recovery of rent, transfer fees, orders of the authority for transfer and other connected records was not made available to audit. This was not in order. The matter is again brought to the notice of the Commissioner for issuing directions for completion and production of the record to avoid any chances of misappropriation/fraud of corporation fund and properties.

The Department in its written reply stated as under: -

- (i) The observation by Audit shall be complied. We are digitizing the lease and rent collection register in F.Y. 2023-24. Rent and lease shall be enhanced as per Government instructions. So, Para may be dropped.
- (ii) The observations shall be complied. Record shall be put to Audit. So, Para may be dropped.

समिति द्वारा इस पैरा को पेंडिंग रखा जाता है।

[20] Para No.9- Temporary Advance: -

Temporary advances amounting to Rs. 16,18,42,113.20 were outstanding against various departments & employees as detailed in this report. Audit objections have already been raised in this regard through Annual Audit Reports. These were not in order and against the instructions issued from Local Govt. Department vide memo no. 20/317-78-5C-III dated 03.11.1979. Action be taken forthwith to ensure adjustment of long outstanding advances without any further delay. The statement of expenditure in respect of advances deposited with Govt. Departments for execution of various development works duly audited / verified by the Principal Accountant General, Haryana, Chandigarh may be obtained and submitted to audit. In case of any balances or unspent balances, the amounts may be recovered with up-to-date panel interest of refund and compliance shown to audit besides taking suitable action against the defaulters.

The Department in its written reply stated as under: -

Temporary advance amounting Rs. 161842113.20 as per detail given by Audit, in this connection it is submitted that the necessary action has been taken by this office to reduce the amount and out of total 120 Nos. advances 28 Nos. with an amount of Rs. 10265763/- has been adjusted duly audited. Reply of the remaining is submitted in Appendix 'F' for checking to Audit. Hence, para may be dropped.

समिति ने चाहा है कि पैरा के पॉइंट्स No. 1 से 70, 74, 76 से 78, 80, 82 से 93, 95 से 97, 105, 106, 110, 111, 114, 117 और 118 से 120 पॉइंट्स को पेंडिंग रखा जाता है।

[21] Para No.11- Short Recoveries/Non-Recoveries: -

- (i) As per Govt. instructions vide memo no. T.A.II/DULB/2016/695 dated 04.04.2016 the sectors of Haryana Urban Development Authority were handed over to the Corporation and Extension fee, Transfer fee, other recoveries and half of the profit margin of the receipt collected of unsold sites by the Department should have been remitted to the Corporation. During the checking of Corporation, it was noticed that

the receipt as mentioned above was not remitted to the corporation by the Haryana Urban Development Authority. This resulted into a direct loss of income to the Corporation. The matter is brought to the notice of the authority to take immediate action in this regard and compliance shown to audit.

- (ii) While checking the shop rent register it was found that in the following cases the rent was not realized from the tenets during the year 2020-21. The rent register was not completed/ maintained properly such as outstanding Arrears of Rent was not carried out and Arrear at the end of the year was also not worked out. Reasons for not realizing the rent may be explained besides the working out of the arrear.

Sr. No.	Name	Shop no.	Remarks
1.	Hoshiyar Singh	20/149	Rent was not worked out and also not realized
2.	Kamrudin	21/150	-do-
3	Tek Chand	07/163	Shop was shown vacant but the name of tenant was mentioned.
4.	Anil Kumar	08/164	-do-
5.	Ravinder	22/197	Rent was not worked out and also not realized
6.	Jit Singh	02/216	-do-
7.	Shashi Bhusan	01/223	-do-
8.	Vinay kumar	02/224	-do-
9.	Dharampal	03/225	-do-
10.	Raj kumar	04/226	-do-
11.	Raj kumar	05/227	-do-
12.	Haryana agro industries co-op ltd sonipat	06-11/228	-do-
13.	Bal krishan	12/232	-do-
14.	Haryana seeds devp. Corporation sonapat	13-15/230	-do-
15.	Virender	09/234	-do-
16.	Abhisek	06/241	-do-
17.	Ajay Singh	11/246	-do-

- (i) The following shops were lying vacant during the year 2020-21. The same may be let out at the earliest to avoid recurring loss of income to the corporation fund.

Sr. No.	Shop no.	Sr. no.	Shop no.
1.	12/141	9.	25/154
2.	13/142	10.	26/155
3.	14/143	11.	27/156
4.	15/143	12.	7/163
5.	17/146	13.	4/217
6.	18/147	14.	6/218
7.	19/148	15.	17/232
8.	24/153		

- (ii) Despite repeated audit observations in all previous audit reports, the income from 'show tax' from various Cinemas/ multiplex in the area of corporation for the period under audit was not realized for the period under report. Demand and collection register of show tax showing the shows displayed was not maintained. This was not in order and also loss of revenue to corporation fund which is brought to the notice of higher authorities for appropriate action.
- (iii) As already pointed out in para 10(ii) of AAR for the year 2019-20, the Municipal Tax on electricity consumed by the inhabitants within the limits of corporation, at the rate of .01 paisa per unit imposed vide Govt. letter No. 23/3/87-5 C1 dated 13.05.92 read with Director, Urban Development memo No. 5-A/93/6169 dated 08.02.93 w.e.f. 01.07.92 which was further revised to 5 paisa per unit w.e.f. 16.5.2000 vide notification No. 9/ 26/2K-5 C1 dated 16.5.2000 and was prevalent upto 21.11.17. The rate was further revised w.e.f. 22.11.2017 by UHBVN vide Sale Circular No. U-01/2018 dt. 17.01.18 (Hr. Govt. Gazette Notification No. Leg. 34/2017 & Leg. 35/2017 both dt. 23.11.2017) and directed by DULB Hr. to implement vide Memo No: BA-1/2018/92693-770 dt. 21.09.2018. The details of amount of electricity bill (Energy Charges + Fixed Charges+ FSA) were not obtained for recovery/adjustment of 2% amount of the tax on electricity consumed w.e.f. 22.11.17. Therefore, the accuracy of the amount of tax due and recovered / adjusted in the bills during 2019-20 could not be checked in audit. Requisite details of consumption of electricity units may be obtained from the office concerned and put up to audit at the earliest.
- (vi) Demand and Collection registers of water rate was also not maintained since the water supply scheme transferred to the Corporation. As such proper checking could not be exercised. The same may be maintained now and shown to audit at the earliest.

The Department in its written reply stated as under: -

- (i) In this connection, It is submitted that an amount of Rs. 4174.00 Lac has been received during the year 2018-19 for development works in HSVP sectors which has been utilized, So para may be dropped.
- (iii) On perusal of rent register of 2018-19, 2019-20, 2020-21. It has been found that following shops were allotted to person concerned in column from (01-09-2018 to 31-08-2023)

Sr. No.	Shop No.	Rent/Month with GST	Allotted To	Remarks
1.	20/149	3836/-	Hoshiyar Singh	
2.	21/150	3836/-	Kamrudin	
3	07/163	8260/-	Tek Chand	
4	08/164	9146/-	Anil Kumar	
5	22/197	1179/-	Ravinder	
6	02/216	3780/-	Jit Singh	
7	01/223	9161/-	Shashi Bhusan	
8	02/224	9161/-	Vinay kumar	
9	03/225	9161/-	Dharampal	
10.	04/226	9161/-	Raj kumar	
11.	11/228	7188/-	Haryana agro industries co-op ltd sonipat	
12.	12/232	Nil	Bal krishan	Vacant
13.	13-15/230	1070/-	Haryana seeds devp. Corporation sonapat	
14.	09/234	Nil	Virender	Vacant
15.	06/241	16284/-	Abhisek	
16.	11/246	17936/-	Ajay Singh	
17.	05/227	9161/-	Raj kumar	

Notices have been issued to tenants for rent. Detailed reply shall prepare after notice, so para may be kept pending.

(iii) In this connection, it is submitted that during the year 2021-22 the open auction was conducted for renting out of vacant shops on dated 16.3.22 and 6.4.2022, in this auction the following shops were allotted to the tenants on rent.

1. Meat Market Sr. No. 1 to 11 : Auction was conducted many times but no Bidder was present during auction.
2. Market Drain No. 6 Sr. No. 12: Shop No. 7/163 not allotted to any tenant during auction on rent.
3. Bus Stand Market: Shop No. 4/217 and 6/218 transfer from Improvement trust and condition of both shops is in ruins.
4. Beej Market:

However, open auction will be conducted again, so para may be dropped.

(iv) It is submitted that the show tax has not been collected in the past 10-12 year as per available record. We will start this in this financial year. So that no further loss is incurred to the revenue. So, Para may be dropped.

- (v) It is submitted that the final reconciliation between MC Sonapat and UHBVN Sonipat up to 31.12.2020 regarding 2% M.Tax and outstanding payment of power consumed by MC has been made in compliance of DULB Panchkula letter No. DULB/ BA-2/2021/ 13547-13556 dated 19.05.2021 (Copy attached). Details of consumables of electricity units of all meters shall be kept up to Audit. So, Para may be dropped.
- (vi) The demand and Collection registers of water rate are maintained by MC Sonapat and same is provided to audit branch vide AE, MC Sonapat memo no. 466/AE dated 08.09.2023. The details of connections is as under:

Total no. of Connections (2022-23) = 50336/-

Total dues pending (2022-23) = 241954080/-

Recovery made (2022-23) = 24967330/-

Recovery made 1.4.23 to 31.8.23 = 6405500/-

In view of above, all record is being maintained, so, para may be dropped.

The Committee has desired that the para-11 points No. i, ii, iii and vi to keep pending.

[22] Para No.13- Provisional Payments: -

Provisional Payments of Rs. 11,90,826/- as stood on 31.03.2021 since the year 1996-97 were still not got settled. Efforts should be made to obtain the requisite sanction from the Govt. and compliance shown to audit.

The Department in its written reply stated as under: -

It is submitted that provisional payment register is being maintained/operated by Audit wing (LAD) at their own level. The detail (i.e. purpose of payment, date of payment, name of agency) of Rs. 11,90,826/- is not provided to M.C. Sonipat by Audit wing (LAD). A letter has been issued to Audit regarding provide the detail of provisional payment, So answer cannot be prepared. Hence, para may be dropped.

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[23] Para No.14- Provident Fund: -

Despite repeated audit observations raised in all Annual Audit Reports the account of Provident fund was not reconciled since 04/61. Nomination forms were also not obtained from the subscribers. Provident Fund Liability Register in form P.F 1-A was also not maintained at all. Needful should be done now and shown to audit.

The Department in its written reply stated as under: -

In this connection it is submitted that the individual PF accounts of all MC employees has been opened separately in 08/2001 and the final payment of P.F. to the retiree or his family is being made after close his personal PF account and the whole amount after audit of PF Bank pass book from audit branch transfer in MC PF-3 account. The record of same also submitted to Audit Branch for perusal. After approval of the same from competent authority duly audited paid to concerned through RTGS. Hence the proper procedure is being followed by MC Sonipat so para may be dropped.

समिति द्वारा इस पैरा को पेंडिंग रखा जाता है।

[24] Para No.15- Miscellaneous: -

- (ii) The 'General' as well as Cash Books of Grants maintained in the Corporation was not reconciled with the bank balance for the period detailed below. Even the cash books were not signed regularly, in token of having checked, by the officer as required under rule III.I of the Municipal Account Code-1930. Non reconciliation of accounts may lead to any embezzlement and also show negligence of the account's personnel. Cash books of CFC & SFC Granted were maintained separately w.e.f 01-04-2020 by taking the opening balance. But the accuracy of the balance taken could not be verified in audit in absence of any remarks regarding from where the balances taken. The matter is brought to the notice of the Commissioner for looking into immediately and to take suitable action in this regard.

Name of the Cash book	Period
Municipal / Corporation Fund	05/85 to 07/87
-do-	05/96 to 03/02
-do-	04/10 to 03/20
CFC Grant	04/20 to 03/21
SFC Grant	-do-

- (iv) Periodical physical verification of moveable and immovable properties, stock and store of corporation as required under rule XII.12 of the Municipal Account Code 1930 was not done for the year 2020-21. The same may be carried out now and results shown to audit.
- (ix) The benefit of undue increment given to Sh. Devender Kumar, Asstt. on his promotion from clerk to Asstt. as on 22.10.2020 was not withdrawn. Needful may be done now and shown to audit.

The Department in its written reply stated as under: -

- (ii) The General cash book and other grants cash book operated in Municipal Corporation are being reconciled with the bank balance and cash book is being signed regularly by the competent authority. The same is submitted to audit for seen. Hence, para may be dropped.

As per period shown in para, the cash book has been completed in all respect and submitted to audit for checking. Hence, para may be dropped.

- (iv) In this connection it is submitted that Physical verification of moveable and immovable properties, stock and store of Municipal Corporation Sonipat a committee has been constituted. (Copy attached). However, inspection could not be completed. Now inspection shall be done in the year 2023-24 and report shall be submitted to Audit. It is requested to keep the para pending till completion of this inspection.
- (ix) Record related to Devender Kumar; Clerk is put up to Audit for perusal.

समिति द्वारा इस पैरा को पेंडिंग रखा जाता है।

(Part-III)
ANNUAL TECHNICAL INSPECTION REPORT
(ATIR) ON
LOCAL BODIES & PANCHAYATI RAJ
INSTITUTIONS FOR
THE YEAR
2017-18 & 2018-19, AUDITED BY THE
PRINCIPAL
ACCOUNTANT GENERAL
(AUDIT) HARYANA.
(DEVELOPMENT & PANCHAYATS
DEPARTMENT, HARYANA)

[25] PARA No. 2.1.3.1 Loss of revenue due to non-leasing of land

The GPs were expected to lease out their land, which was not being utilized for common purpose of the villagers, for generating revenue. Scrutiny of records of BDPOs revealed that 18 GPs out of 32 tests checked BDPOs had not leased out the entire cultivable land, some portion of land was not leased out for intermediate periods and in some villages the land was not given on lease for periods up to five years. Due to this, GPs could not generate revenue of ₹ 100.77 crore during the period 2013-19. On being pointed out by Audit, concerned BDPOs stated (September - December 2019) that necessary action would be taken after investigating the matter. The following details showing loss of revenue due to non-leasing of cultivable land: -

Sr. No.	Name of Block	Year	Total cultivable land	Land leased	Land not leased	Loss of revenue
			(Land in acre)	(₹ in lakh)		
1.	Ellenabad	2016-17	2,755.00	986.00	1,769.00	283.07
	Ellenabad	2017-18	2,755.00	999.00	1,756.00	300.55
	Ellenabad	2018-19	2,755.00	957.00	1,798.00	319.69
	Ellenabad	2019-20	2,755.00	957.00	1,798.00	358.74
2.	Nathusari Chaupta	2016-17	4,071.00	2,576.00	1,495.00	366.19
	Nathusari Chaupta	2017-18	4,071.00	2,576.00	1,495.00	515.33
	Nathusari Chaupta	2018-19	4,071.00	2,576.00	1,495.00	424.90
	Nathusari Chaupta	2019-20	4,071.00	2,576.00	1,495.00	817.77
3.	Odhan	2016-17	2,023.00	829.00	1,194.00	145.66
	Odhan	2017-18	2,023.00	798.00	1,225.00	219.06
	Odhan	2018-19	2,023.00	798.00	1,225.00	200.19
	Odhan	2019-20	2,023.00	798.00	1,225.00	222.14
4.	Rania	2016-17	2,270.00	1,157.00	1,113.00	230.41
	Rania	2017-18	2,270.00	1,157.00	1,113.00	271.97
	Rania	2018-19	2,270.00	1,157.00	1,113.00	316.76
	Rania	2019-20	2,270.00	1,157.00	1,113.00	391.81
5.	Sirsa	2016-17	1,695.00	1,187.00	508.00	124.15
	Sirsa	2017-18	1,695.00	1,150.00	545.00	171.87
	Sirsa	2018-19	1,695.00	1,053.00	642.00	177.62
	Sirsa	2019-20	1,695.00	1,054.00	641.00	215.24

6.	Dabwali	2016-17	3,043.00	1,581.00	1,462.00	240.77
	Dabwali	2017-18	3,043.00	1,597.00	1,446.00	265.98
	Dabwali	2018-19	3,043.00	1,597.00	1,446.00	293.40
	Dabwali	2019-20	3,043.00	1,576.00	1,467.00	328.69
7.	Baragudha	2016-17	1,579.00	611.00	968.00	232.02
	Baragudha	2017-18	1,579.00	611.00	968.00	287.79
	Baragudha	2018-19	1,579.00	611.00	968.00	293.10
	Baragudha	2019-20	1,579.00	611.00	968.00	341.41
8.	Babain	2016-17	1,245.00	982.00	263.00	24.59
	Babain	2017-18	1,245.00	973.00	272.00	39.75
	Babain	2018-19	1,245.00	981.00	264.00	44.42
	Babain	2019-20	1,245.00	982.00	263.00	46.48
9.	Ismailabad	2016-17	623.00	415.00	208.00	40.91
	Ismailabad	2017-18	623.00	524.00	99.00	7.58
	Ismailabad	2018-19	623.00	524.00	99.00	6.24
	Ismailabad	2019-20	623.00	501.00	122.00	12.62
10.	Ladwa	2016-17	231.00	204.00	27.00	6.55
	Ladwa	2017-18	231.00	204.00	27.00	8.99
	Ladwa	2018-19	231.00	204.00	27.00	9.06
	Ladwa	2019-20	231.00	204.00	27.00	9.08
11.	Pehowa	2016-17	1,821.00	1,232.00	589.00	71.31
	Pehowa	2017-18	1,821.00	1,324.00	497.00	78.48
	Pehowa	2018-19	1,821.00	1,229.00	592.00	92.15
12.	Pipli	2017-18	2,613.00	1,972.00	641.00	280.96
	Pipli	2018-19	2,613.00	1,951.00	662.00	282.45
	Pipli	2019-20	2,613.00	1,938.00	675.00	304.69
13.	Shahbad	2016-17	870.00	429.00	441.00	72.66
	Shahbad	2017-18	870.00	449.00	421.00	75.97
	Shahbad	2018-19	870.00	449.00	421.00	91.01
	Shahbad	2019-20	870.00	449.00	421.00	92.55

14.	Thanesar	2016-17	354.00	350.00	4.00	1.03
	Thanesar	2017-18	398.00	394.00	4.00	0.85
	Thanesar	2018-19	398.00	387.00	11.00	2.96
15.	Matanhail (Khaparwas)	2013-14	3.00	0.00	3.00	0.33
		2014-15	3.00	0.00	3.00	0.33
		2015-16	3.00	0.00	3.00	0.33
		2016-17	3.00	0.00	3.00	0.33
		2017-18	3.00	0.00	3.00	0.33
16.	Bahadurgarh (Chhudani)	2015-16	22.50	12.50	10.00	1.20
		2016-17	22.50	12.50	10.00	1.20
		2017-18	22.50	12.50	10.00	1.20
		04/2018- 09/2018	22.50	12.50	10.00	0.60
17.	Farukhnagar (Kaliyawas)	2014-15	42.25	0.00	42.25	3.70
		2015-16	42.25	0.00	42.25	3.70
18.	Sohna (Gangola)	2015-16	24.50	0.00	24.50	1.75
		2016-17	24.50	0.00	24.50	1.75
		2017-18	24.50	13.50	11.00	0.79
Total			96,335.00	54,607.50	41,727.50	10,077.16

Reply of the Department:-

2. **नाथूसरी चौपटा**— इस बारे व्यक्त किया जाता है कि खण्ड नाथूसरी चौपटा की ग्राम पंचायतों में वर्ष 2016-17 से 2019-20 तक कुल शामलात भूमि 4071 में से पट्टे पर 2576 दी गई है तथा बकाया 1495 शेष भूमि है जो कि पट्टे पर नहीं दी गई क्योंकि इस भूमि में से 100-100 वर्ग गज प्लाट हेतु 169, गऊशाला हेतु 600, गौचरांद हेतु 340, व्यायामशाला हेतु 34, नाजायज कब्जे 48, सेमग्रस्त 24, खेल स्टेडियम व वाटर वर्क्स हेतु 280 है। इस प्रकार से कुल 1495 भूमि पट्टे पर नहीं दी जाती। अतः पैरा नियमित करके पैरा समाप्त करने का कष्ट करें।

3. **(i-iv) और्दा**— Details showing loss of revenue due to non-leasing of cultivable land. Details attached. Para may kindly be dropped.

4. **Rania**

रिप्लाइ ना आने के कारण समिति द्वारा पैरा का यह पॉइंट पेंडिंग रखा जाता है।

5. **Sirsa**

रिप्लाइ ना आने के कारण समिति द्वारा पैरा का यह पॉइंट पेंडिंग रखा जाता है।

7. बड़ागुडा

रिप्लाय ना आने के कारण समिति द्वारा पैरा का यह पॉइंट पेंडिंग रखा जाता है।

8. **बाबैन—** वर्णित पैरा के सम्बन्ध में आपकी सेवा में व्यक्त किया जाता है कि वर्णित पैरा में दर्शाया गया है कि वर्ष 2016—17 से 2019—20 तक कुल कृषि योग्य भूमि में से कुछ भूमि पट्टे पर ना देकर राजस्व की हानि दिखाई गई है इस संबंध में आपकी सेवा में व्यक्त किया जाता है। कि वर्ष वार निम्न विवरण अनुसार ग्राम पंचायतों की शामिलता भूमि को लीज पर नहीं दिया जा सका है। जिसका विवरण निम्न प्रकार से है:—

वर्ष 2016—17 में लीज पर भूमि ना जाने के कारण विवरण ग्राम पंचायत वार्ड निम्न प्रकार से है:—

ग्राम पंचायत का नाम	भूमि एकड़ में	रिमार्क्स/ लीज पर ना देने के कारण
बुहावी	88	केस माननीय उच्च न्यायालय में विचाराधीन है
हरिपुरा	08	केस माननीय उच्च न्यायालय में विचाराधीन है
टांटकी	167	केस माननीय उच्च न्यायालय में विचाराधीन है
कुल	263	

वर्ष 2017—18 में लीज पर भूमि ना जाने के कारण विवरण ग्राम पंचायत वार्ड निम्न प्रकार से है:—

ग्राम पंचायत का नाम	भूमि एकड़ में	रिमार्क्स/ लीज पर ना देने के कारण
बुहावी	88	केस माननीय उच्च न्यायालय में विचाराधीन है
बेरथला	8	ग्राम पंचायत बेरथला में 4 एकड़ भूमि खेल मैदान 2 एकड़ कुमाहरदाना, 2 एकड़ कम्युकनटी हाल के लिए रिजर्व की है।
जलालुदीन माजरा	1	गउ चरांद के लिए दी गई है।
हरिपुरा	08	केस माननीय उच्च न्यायालय में विचाराधीन है
टांटकी	167	केस माननीय उच्च न्यायालय में विचाराधीन है
कुल	272	

वर्ष 2018—19 में लीज पर भूमि ना जाने के कारण विवरण ग्राम पंचायत वार्ड निम्न प्रकार से है:—

ग्राम पंचायत का नाम	भूमि एकड़ में	रिमार्क्स/ लीज पर ना देने के कारण
बुहावी	88	केस माननीय उच्च न्यायालय में विचाराधीन है
जलालुदीन माजरा	1	गउ चरांद के लिए दी गई है।
हरिपुरा	08	केस माननीय उच्च न्यायालय में विचाराधीन है
टांटकी	167	केस माननीय उच्च न्यायालय में विचाराधीन है
कुल	264	

वर्ष 2019-20 में लीज पर भूमि ना जाने के कारण विवरण ग्राम पंचायत वार्ड निम्न प्रकार से है:-

ग्राम पंचायत का नाम	भूमि एकड़ में	रिमार्कस/ लीज पर ना देने के कारण
बुहावी	88	केस माननीय उच्च न्यायालय में विचाराधीन है
हरिपुरा	08	केस माननीय उच्च न्यायालय में विचाराधीन है
टांटकी	167	केस माननीय उच्च न्यायालय में विचाराधीन है
कुल	263	

इस प्रकार उपरोक्त विवरण अनुसार शामिल भूमि को लीज पर नहीं दिया जा सका है और ग्राम पंचायतों में राजस्व की भी हानि नहीं हुई है। अतः आपसे अनुरोध है कि उपरोक्तानुसार तथ्यों को मध्यनजर रखते हुए वर्णित पैरा को समाप्त करने की कृपा करें।

9. इस्माईलाबाद

रिप्लाई ना आने के कारण समिति द्वारा पैरा का यह पॉइंट पेंडिंग रखा जाता है।

10. लाडवा

रिप्लाई ना आने के कारण समिति द्वारा पैरा का यह पॉइंट पेंडिंग रखा जाता है।

11. पेहवा

रिप्लाई ना आने के कारण समिति द्वारा पैरा का यह पॉइंट पेंडिंग रखा जाता है।

14. थानेसर

15. **मातनहेल** — खण्ड विकास एवं पंचायत अधिकारी मातनहेल के पत्र क्रमांक 2748 दिनांक 09.12.2022 द्वारा वर्णित पैरा के सन्दर्भ में आपकी सेवा में व्यक्त किया जाता है कि क्रमांक न0 15 में खण्ड मातनहेल की वर्ष 2013-14 से 2017-18 तक जो कृषि भूमि पट्टे पर नहीं छोड़ी गई थी। चूंकि उक्त भूमि उबड़-खाबड़, बजर किस्म व सिंचाई करने योग्य नहीं थी। इसलिए वर्ष 2013-14 से 2017-18 तक उक्त भूमि को पट्टे पर नहीं छोड़ा गया व बाद में वर्ष 2018-19 में भूमि को समतल व सिंचाई योग्य करके पट्टे पर छोड़ा जा रहा है। प्रति साथ संलग्न है। अतः पैरा समाप्त किया जाए।

16. **बहादुरगढ़**— खण्ड विकास एवं पंचायत अधिकारी बहादुरगढ़ के पत्र क्रमांक 2023 दिनांक 19.09.2022 द्वारा उपरोक्त पैरा के सम्बन्ध में आपकी सेवा में अवगत कराया जाता है कि ग्राम पंचायत छुडानी के प्लॉट न0 4, खसरा न0 33 / 1,2,3,4,5,6,7,8,9,10 व खसरा न0 34 / 10 कुल रकबा 76 कनाल 1 मरला भूमि ग्राम पंचायत द्वारा सोलर पावर प्लॉट के लिए दे दी गई थी जिसका उल्लेख ग्राम पंचायत द्वारा दिनांक 18.5.2015 को छोड़े गए पट्टे की शर्त क्रम सं0 18 में भी किया गया है। परंतु 3 वर्ष से ज्यादा का समय व्यतीत होने के उपरांत भी सम्बन्धित विभाग द्वारा उक्त भूमि पर पावर प्लॉट नहीं लगाया गया। तत्पश्चात् ग्राम पंचायत द्वारा पुनः यह भूमि दिनांक 28.09.2018 को कास्त हेतु पट्टे पर दे दी गई थी। जिसका पट्टा 15400/-रु0 की राशि में छोड़ा गया था। दिनांक 28.09.2018 को छोड़े गये पट्टे की शर्त न0 8 में भी यह उल्लेख किया गया है कि इस भूमि पर सोलर प्लॉट व मिट्टी उठाने के लिए सरकार से कोई आदेश आते हैं तो पट्टेदार से पंचायत उपरोक्त भूमि को खाली करवाने का अधिकार रखती है। अतः सोलर प्लॉट के लिए आरक्षित होने के कारण ही उपरोक्त भूमि को दर्शायी गई अवधि के दौरान पट्टे पर नहीं दिया गया था। अतः आपसे अनुरोध है कि उक्त पैरा को दफ्तर दाखिल करने का कष्ट करें।

17. फारुकनगर

रिप्लाइ ना आने के कारण समिति द्वारा पैरा का यह पॉइंट पेंडिंग रखा जाता है।

समिति द्वारा इस पैरा के पॉइंट नंबर 2,3,4,5,7,8,9,10,11,14,15 और 17 को पेंडिंग रखा गया और समिति ने चाहा है की जिन पैरों का रिप्लाइ नहीं आया वो समिति को जल्दी से जल्दी भेजा जाए। इस पैरा को पॉइंट अनुसार पेंडिंग रखा जाता है।

[26] PARA No. 2.1.3.4 Non-utilisation of land

Gram Panchayat, Alipur Khalsa under the BDPO-cum-EOPS, Gharaunda passed (June 2013) a resolution to lease its land to the Uttar Haryana Bijli Vitran Nigam Limited (UHBVNL) for construction of 33KV sub-station. In the lease register of the GP for the year 2016-17, plot number five was shown as given on lease to the UHBVNL. Further, the lease money of this land was also not being received by the GP as no record of receipt of lease money from UHBVNL was available with the GP.

The UHBVNL requested (July 2018) the Sub-Divisional Magistrate, Gharaunda for clearance of waste and industrial disposal from the land of proposed 33KV sub-station. Construction of the Sub-station had not been started. Thus, the Panchayat land was lying unutilised without receipt of any lease money from UHBVNL. It was observed that no efforts were made by GP to recover the lease money from UHBVNL. On being pointed out in audit, the concerned BDPO replied (March 2019) that the matter would be investigated.

Reply of the Department:-

ग्राम पंचायत अलीपुर खालसा की शामलात भूमि प्लॉट नं 5 को वर्ष 2016-17 के लिये पट्टा पर देने के लिये बार-2 बोली रखी गई लेकिन बार-2 प्रयास के बाद भी किसी बोलीदाता ने इस प्लॉट की बोली नहीं दी क्योंकि यह रकबा फैक्टरियों के साथ लगता है। फैक्टरियों के गन्दे पानी व प्रदूषण के कारण कोई भी व्यक्ति कृषि कार्य के लिये इस रकबा को पट्टा पर लेने के लिये तैयार नहीं हुआ। इसके बाद ग्रामवासियों द्वारा ग्राम सभा व माननीय विधायक हल्का घरीण्डा के समक्ष मांग रखी गई कि पुरा गांव फैक्टरियों के कारण बिजली सप्लाई की समस्या झेल रहा है। गांव में 33 के०वी० सब स्टेशन की स्थापना कराई जाये। जनहित के मददेनजर ग्रामवासियों की पुरजोर मांग एवं माननीय विधायक हल्का घराण्डा द्वारा की गई घोषणा तथा उत्तर हरियाणा बिजली वितरण निगम द्वारा 33 के०वी० सब स्टेशन की स्थापना के लिये भूमि उपलब्ध कराने के लिये रखी डिमाण्ड अनुसार वर्ष 2016-17 में ग्राम सभा एवं ग्राम पंचायत द्वारा प्रस्ताव पारित किया गया कि ग्राम पंचायत की शामलात भूमि प्लॉट नं 5 में से 10 कनाल भूमि कलैक्टर रेट पर 33 के०वी० सब स्टेशन की स्थापना के लिये पट्टा पर देने हेतु आरक्षित की गई। ग्राम सभा द्वारा यही सुझाव दिया गया था कि यह रकबा फैक्टरियों के साथ लगता है इसलिये कृषि कार्य के लिये इसको कोई पट्टा पर लेने के लिये तैयार नहीं है। इसलिये जनहित के मददेनजर यह रकबा 33 के०वी० सब-स्टेशन स्थापना के लिये आरक्षित करते हुये उत्तर हरियाणा बिजली वितरण निगम को पट्टा पर दे दिया जाये। ग्रामवासियों द्वारा ग्राम सभा/ ग्राम पंचायत के समक्ष रखी गई समस्या के जल्द समाधान के मददेनजर जनहित को ध्यान में रखते हुये माननीय विधायक हल्का घरीण्डा द्वारा जल्द से जल्द 33 के०वी० सब स्टेशन की स्थापना हेतु उत्तर हरियाणा बिजली वितरण निगम को कार्य जारी रखने के लिये मौखिक निर्देश दिये गये थे। इसलिये 33 के०वी० सब स्टेशन का कार्य निरन्तर चलता रहा तथा UHBVNL द्वारा पंचायत को आश्वासन दिया गया था कि वह जल्द से जल्द पट्टा राशि पंचायत में जमा करा देंगे। ग्राम पंचायत द्वारा उत्तर हरियाणा बिजली वितरण निगम को पट्टा राशि जमा कराने के लिये लगातार पत्राचार किया जा रहा है। किसी भी प्रकार की ढील नहीं बरती जा रही है। अतः अनुरोध है कि उपरोक्त के मददेनजर पैरा हटाने का कष्ट करें।

समिति ने चाहा है की लीज को कैंसिल किया जाए और नवीनतम स्थिति के साथ रिप्लाइ समिति को एक महीने के अन्दर भेजा जाए। तब तक इस पैरा को पेंडिंग रखा जाता है।

[27] PARA No. 2.1.3.5 Recoverable lease money of ponds

The village ponds were given on lease with the condition that the lessee shall deposit the annual lease money for subsequent years on or before the due date, failing which the lease shall automatically stand cancelled and the security forfeited.

Audit observed that lease money amounting to Rs. 4.04 lakh was outstanding against lessee in five test checked GPs as per details given below:

BDPO	Name of GP	Lease period	Period of recovery	Recoverable amount (in lakh)
Nissing	Motia	October, 2010 – October, 2020	October 2011 to February 2018	0.84
Gharaunda	Upli	November 2009- November 2019	November 2016 to February 2019	0.77
Nilokheri	AbliaGajir	April 2012-March 2019	April 2018 to March 2019	0.63
Beri	Baghpur	August 2017- August 2025	August 2018 to August 2019	0.80
Farukhnagar	ShekhpurMajri	May 2015 to April 2022	May 2018 to April 2019	1.00
Total				4.04

In case of GPs Upli, Shekhpur Majri and Ablia Gajir, notices were issued (September 2018 and May 2019) to lessees but in respect of GPs, Baghpur and Motia notices had not been issued. As per terms and condition of lease, the lease was required to be cancelled and security money forfeited. But these GPs had not cancelled the leases. Had the GPs cancelled lease timely and leased the ponds, GPs would have earned revenue of Rs. 4.04 lakh.

Reply of the Department:-

1. Nissing
2. घरौंदा— To Recovery Rupees 0.77 Lacs. declared land revenue by collector Karnal letter No. 2724/DRA Dated 05- 12-2021 As per Report of Concerned Tehsildar no property in favour of Santraj S/O Mohan. Hence Rupees 0.77 Lacs are not possible to be recovered.
3. Nilokheri
4. Beri
5. Farukhnagar

समिति ने चाहा है रिकवरी व पूछताछ करने के पश्चात नवीनतम स्थिति के साथ रिपोर्ट की कॉपी समिति को भेजी जाए। और समिति ने यह भी चाहा है की जिन पॉइंट्स का रिप्लाई नहीं आया वो रिप्लाई समिति को जल्दी से जल्दी भेजा जाए तब तक इस पैरे को पेंडिंग रखा जाता है।

[28] PARA No. 2.1.3.6 Non-distribution of annuity to Gram Panchayats

An amount of ₹ 10,000 per acre per year is paid by the State Government as annuity of 100 square yard plots to the GPs whose land was acquired under Mahatma Gandhi Gramin BastiYojana.

Audit observed that 14 BDPOs in three districts received ₹ 552.25 lakh from DDPOs during the period 2014-19 but out of this amount, only ₹191.64 lakh was disbursed to the GPs. Remaining amount of ₹ 360.61 lakh (*Appendix-VII*) was lying undisbursed with BDPOs (January to December 2019). Neither BDPO offices distributed the amount of annuity in full to the GPs nor the GPs made any efforts to get the annuity amount from the BDPO offices. Due to non-disbursement of annuity, the GPs were deprived of the benefit of compensation provided by the Government.

Similarly, DDPO, Karnal refunded (June, 2018) annuity amount of ₹ 84.38 lakh including interest of ₹ 24.33 lakh meant for GPs to the Chief Administrator, Haryana Rural Development Authority without recording any reasons. This also deprived the concerned GPs from the benefit of annuity provided by Government.

The DDPO, Karnal stated (January 2019) that the amount was refunded on the directions of the Government. Audit observed that the Government had sought the refund of unspent balance of the annuity amount. However, in the instance cases the DDPO Karnal had not distributed the amount of annuity to the BDPOs for further disbursement to concerned GPs because of which the funds remained unspent with the DDPO. Thus, due to the refund of amount of annuity, the GPs were deprived of the benefit of annuity provided by the Government.

Appendix-VII

Details showing non-distribution of Annuity to Gram Panchayats

(₹ in lakh)

Name of District	Name of BDPO	Year	Received amount	Total amount	Disbursed amount	Balance amount
Jhajjar	Jhajjar	2018-19	18.12	18.12	12.00	6.12
	Bahadurgarh	2014-15	13.10	65.50	39.29	26.21
		2015-16	13.10			
		2016-17	13.10			
		2017-18	13.10			
		2018-19	13.10			
	Salhawas	2014-15	9.96	50.10	29.85	20.25
		2015-16	10.26			
		2016-17	9.96			
		2017-18	9.96			
		2018-19	9.96			
	Matanhail	2014-15	10.05	50.25	48.50	1.75
		2015-16	10.05			
		2016-17	10.05			
		2017-18	10.05			
		2018-19	10.05			

Gurugram	Gurugram	2014-15	3.20	17.52	9.35	8.17
		2015-16	3.58			
		2016-17	3.58			
		2017-18	3.58			
		2018-19	3.58			
	Farukhnagar	2014-15	4.80	28.25	11.89	16.36
		2015-16	7.40			
		2016-17	5.35			
		2017-18	5.35			
		2018-19	5.35			
	Pataudi	2015-16	11.00	45.29	21.35	23.94
		2016-17	11.43			
		2017-18	11.43			
		2018-19	11.43			
	Sohna	2014-15	8.80	43.37	18.96	24.41
		2015-16	9.82			
		2016-17	8.25			
		2017-18	8.25			
		2018-19	8.25			
Kurukshetra	Babain	2014-15	2.93	14.65	0.45	14.20
		2015-16	2.93			
		2016-17	2.93			
		2017-18	2.93			
		2018-19	2.93			
Kurukshetra	Ismailabad	2014-15	3.54	17.70	0	17.70
		2015-16	3.54			
		2016-17	3.54			
		2017-18	3.54			
		2018-19	3.54			

	Ladwa	2014-15	12.18	60.90	0	60.90
		2015-16	12.18			
		2016-17	12.18			
		2017-18	12.18			
		2018-19	12.18			
	Shahbad	2014-15	8.29	41.45	0	41.45
		2015-16	8.29			
		2016-17	8.29			
		2017-18	8.29			
		2018-19	8.29			
	Thanesar	2014-15	9.94	49.70.	0	49.70
		2015-16	9.94			
		2016-17	9.94			
		2017-18	9.94			
		2018-19	9.94			
	Pehowa	2014-15	9.89	49.45	0	49.45
		2015-16	9.89			
		2016-17	9.89			
		2017-18	9.89			
		2018-19	9.89			
Total	552.25	552.25	191.64	360.61		

Reply of the Department:-

बहादुरगढ़— खण्ड विकास एवं पंचायत अधिकारी बहादुरगढ़ के पत्र क्रमांक 2023 दिनांक 19.09.2022 द्वारा उक्त पैरा के सम्बन्ध में आपकी सेवा में लिखा जाता है कि वर्ष 2014-15 व 2015-16 की annuity की कुल राशि मु0-2619418/-रु0 कार्यालय के पत्र क्रमांक 835 दिनांक 19.03.2020 द्वारा ग्राम पंचायतों के खातों में स्थानांतरित कर दी गई थी व वर्ष 2016-17 की annuity की राशि मु0-1309709/-रु0 कार्यालय के पत्र क्रमांक 3709 दिनांक 18.12.2018, वर्ष 2017-18 की annuity की राशि मु0-1309710/-रु0 कार्यालय के पत्र क्रमांक 2053 दिनांक 17.10.2018 व वर्ष 2018-19 की annuity की राशि मु0-1309710/-रु0 कार्यालय के पत्र क्रमांक 4009 दिनांक 28.12.2018 द्वारा ग्राम पंचायत के खातों में स्थानांतरित कर दी गई थी। उपरोक्त पत्रों की प्रति संलग्न करके अनुरोध है कि उक्त पैरा को दफ्तर दाखिल करने का कष्ट करे।

साल्हावास:- ऑडिट पैरा नं० 2.1.3.6 (2014-15 15-16, 16-17, 17-18, 18-19) इस पैरा के सम्बंध में लिखा जाता है कि सरकार द्वारा ग्राम पंचायतों का रु० मु० 10000/- प्रति एकड़ की दर से एन्युटी के रूप में दि गई राशि खण्ड कार्यालय के पत्र क्रमांक 3805-3808 दिनांक 10.11.2020 (प्रति संलग्न) के तहत ग्राम पंचायतों को जारी कर दी गई थी। जिसमें राशि वर्ष 2014 से 2018-19 राशि मु० 20.30 लाख व राशि मु० 9.95 लाख वर्ष 2019-20 की थी वह भी जारी कर दी गई थी।

अतः आप महोदय की सेवा में अनुरोध है कि इस ऑडिट पैरा को समाप्त करने का कष्ट करें। खण्ड विकास एवं पंचायत अधिकारी ने अपने पत्र क्रमांक 1587 दिनांक 19.09.2022 द्वारा अवगत करवाया है कि महात्मा गांधी ग्रामीण बस्ती योजना के तहत मुआवजे की राशि के रूप में अलग अलग वर्षों में कुल 1750000/- रुपये की राशि प्राप्त हुई थी जोकि ग्राम पंचायतों को कार्यालय द्वारा चैक न० 853778 राशि मुब. 320000/- रुपये चैक न० 619967 से चैक न० 619983 तक राशि मुब. 617500/- रुपये एवं चैक 448298 मुब. 357500/- रुपये कुल 129500/- रुपये की राशि सम्बन्धित ग्राम पंचायतों को वितरित की जा चुकी है। कैंश बुक में वितरित की जा चुकी है। कैंश बुक में वितरित की गई राशि के पेज की -फोटो प्रति साथ संलग्न है। बकाया मुब. 455000/- रुपये की राशि चैक जिला विकास एवं पंचायत अधिकारी गुरुग्राम को वापिस कर दिया जायेगा, अगले आडिट के समय आडिट पार्टी को रिकार्ड अवलोकन हेतु पेश कर दिया जाएगा। पैरा समाप्त करने का कष्ट करें।

मातनहेल- खण्ड विकास एवं पंचायत अधिकारी मातनहेल के पत्र क्रमांक 2748 दिनांक 09.12.2022 द्वारा वर्णित पैरा के सन्दर्भ में आपकी सेवा में व्यक्त किया जाता है कि खण्ड मातनहेल में एन्युटी की राशि मु० 174293/- रु० सम्बन्धित ग्राम पंचायतों के खातों में वितरित कर दी गई है। पत्र की फोटो प्रति साथ संलग्न है। अतः पैरा समाप्त करने का कष्ट करें।

पटौदी- यह है कि एम०जी०जी०बी०वाई के नं० बाटी जाने वाली राशी मु० 23.94 लाख बारे आपति उठाई है। इस बारे अनुरोध है कि ग्राम पंचायतों द्वारा पंचायत समिति ड्युज जोकि 10 प्रतिशत होता है, शेयर के रूप में देना था। जिस बारे ग्राम सचिवों द्वारा लिखित में अनुरोध किया गया था कि पंचायत समिति शेयर के बदले एम०जी०जी०बी०वाई की राशी खण्ड कार्यालय में रख ली जाये। ग्राम सचिवों से अनुरोध पर पंचायत समिति शेयर के रूप में एम०जी०जी०बी०वाई की राशी समिति द्वारा समायेजित कर ली गई थी। इस प्रकार यह राशि वितरित कर दी गई थी।

कृपा करके पैरा को समाप्त करने का कष्ट करें।

सोहना-महात्मा गांधी ग्रामीण बस्ती योजना के तहत खण्ड सोहना में जिन ग्राम पंचायतों ने पंचायती भूमि में से बी० पी०एल० परिवारों एवं अनुसूचित जाति व बी०सी०ए० पात्र परिवारों के 100-100 वर्ग गज के प्लॉट आबंटित किए गए हैं। उन पंचायतों में 10000 प्रति एकड़ के हिसाब से वर्ष 2014-15 से वर्ष 2018-19 तक जो राशि प्राप्त हुई थी वह सम्बन्धित ग्राम पंचायतों में वितरण करते हुए उपयोगिता प्रमाण पत्र सरकार को भेज दिए गए हैं जिनकी फोटो प्रति साथ संलग्न है। कृपा पैरा समाप्त करने का कष्ट करें।

समिति द्वारा इस पैरा के पॉइंट नंबर 6-फारुखनगर, 9-बबेन,10-इस्माइलाबाद ,11-लाडवा,12-शाहाबाद,13-थानेसर और 14-पेहवा को पेंडिंग रखा गया है। इस पैरा को पेंडिंग रखा जाता है।

[29] PARA No. 2.1.4.2 Outstanding rent of Shops/buildings

Rule 43 (2) of the Haryana Panchayati Raj Finance, Budget, Accounts, Audit, Taxation and Works Rules, 1996 prescribes that no amount due to Panchayat Samiti or Zila Parishad shall be left outstanding without sufficient reasons.

An amount to ₹ 76.48 lakh was outstanding on account of rent against tenants and occupants of the 165 shops and five buildings of nine BDPOs and one Zila Parishad as detailed below:

District	Panchayat Samiti/ Zila Parishad	Number of shops	Number of buildings	Outstanding rent (₹ in lakh)
Karnal	Nissing	24	Nil	23.05
	Nilokheri	22	Nil	5.87
	Indri	01	03	2.74
	Karnal	06	Nil	0.50
	ZP Karnal	Nil	02	5.44
Jhajjar	Bahadurgarh	20	Nil	8.09
	Matanhail	07	Nil	4.38
Gurugram	Sohna	25	Nil	4.61
Kurukshetra	Ladwa	51	Nil	16.76
Sirsa	Sirsa	09	Nil	5.04
Total		165	05	76.48

Audit observed that PRIs had not taken adequate steps to recover the rent as arrear of land revenue as per provision of Panchayati Raj Act. On being pointed out during audit (March 2019 to December 2019) concerned BDPOs and CEOs stated that outstanding rent would be recovered soon.

Reply of the Department:-

2. (ii) **मातनहेल**— खण्ड विकास एवं पंचायत अधिकारी मातनहेल के पत्र क्रमांक 2748 दिनांक 09.12.2022 द्वारा वर्णित पैरा के सन्दर्भ में आपकी सेवा में व्यक्त किया जाता है कि खण्ड मातनहेल में रसिद न० 82 दिनांक 28.09.2022 के द्वारा मु० 3500/- रु० की रिकवरी कर ली गई है। बाकी सभी दुकानों के नोटिस जारी कर दिए गए हैं। जल्द की रिकवरी कर ली जाएगी।

समिति द्वारा इस पैरा के पॉइंट नंबर 1 में निसिंग, नीलोखेड़ी, करनाल, पॉइंट नंबर 2 में मातनहेल और पॉइंट नंबर 4 में लाडवा को पेंडिंग रखा गया है। और समिति ने चाहा है की रिकवरी पूरी होने तक इस पैरा को पेंडिंग रखा जाता है।

[30] PARA No. 2.1.5.2 Solid and Liquid Waste Management Projects

One of the objectives of the Swachh Bharat Mission (Gramin) is to bring about improvement in the cleanliness, hygiene and the general quality of life in rural areas. As per guidelines of State Government (November 2015), the Solid and Liquid Waste projects were to be completed within three to four months of release of funds to the executing agency. Further, funds should not remain unutilized for more than three to four months. Audit observed that implementation of project was not efficient as discussed below:

- (i) Government sanctioned 74 projects for construction of Solid Waste Management and Liquid Waste Management for Gurugram and Jhajjar Districts at an estimated cost of ₹19.17 crore. Out of these projects, 20 projects were completed and 54 projects remained incomplete as per details given below:

Executive agency	Year of sanction	Total projects	Completed projects	Incomplete projects	Expenditure on incomplete projects (₹in lakh)
Executive Engineer (Panchayati Raj), Gurugram	2014-16	56	17	39	370.83
Executive Engineer (Panchayati Raj), Jhajjar	2014-15	18	3	15	82.31
Total		74	20	54	453.14

On being pointed out, Executive Engineer (Panchayati Raj), Gurugram stated (October 2020) that the projects remained incomplete due to non-availability of funds. Thus, expenditure of ₹4.53 crore incurred on incomplete projects remained unfruitful.

- (ii) District Rural Development Agency (DRDA), Karnal released (2016-17 and 2017-18) funds of ₹2.53 crore to 33 GPs and the Executive Engineer (Panchayati Raj), Karnal for construction of 33 Solid and Liquid Waste Projects but construction of these projects remained incomplete as of January 2019.
- (iii) Under Solid Liquid Waste Management Project, work of four ponds in village Judola (Farukhnagar Block) at a cost of ₹29.99 lakh and another work of three ponds and one shed in village, Joniyawas (Farukhnagar Block) at a cost of ₹33.38 lakh were executed by the Executive Engineer, Panchayati Raj, Gurugram during 2016-17 and 2017-18 respectively. Physical inspection of these works along with concerned Sarpanches of GPs revealed that the aforesaid projects in both the villages were non-functional. In both cases, the liquid waste was spreading on the adjacent land instead of falling in ponds constructed under the project. The Shed constructed under this project was meant for segregation of garbage for disposal. It was observed that no activity of garbage collection and segregation was being carried out in the shed.
- (iv) A shed for Solid Waste Management was constructed by Gram Panchayat, Bhokarka under BDPO, Pataudi at a cost of ₹2.52 lakh during 2013-15. Audit observed that no efforts were made by GPs for collection, segregation and safe disposal of solid waste. Even after five years, the shed was lying unutilised and not being used for the specified purpose, rendering the expenditure of ₹2.52 lakh as unfruitful.

Reply of the Department: -

- (i) 1. The CEO, ZP Gurugram had reported that the total 56 projects were sanctioned for construction of SLWM for Gurugram, out of which 17 projects were already completed and the balance 39 projects have also been completed. The expenditure for completion of these projects is Rs. 370.83 lac. So, this para may be dropped.
2. The CEO, ZP Jhajjar had informed that 18 SLWM Projects amounting to Rs. 500.69 lakh were approved. An amount of Rs. 406.28 lakh was released, out of which an amount of Rs. 389.11 lakh was utilized. The detail of projects complete/incomplete is as under:

Completed		In progress		Not start	
LWM	SWM	LWM	SWM	LWM	SWM
16	7	2	1	0	10

- (ii) The CEO, ZP Karnal has reported that an amount of Rs. 2.53 crore was released to 33 Gram Panchayats & XEN (PR), Karnal for construction of 30 SLWM projects sanctioned during the year 2015-16 & 3 SLWM projects sanctioned during the year 2014-15. The funds for these 33 projects were released to GP's for SWM and XEN(PR), Karnal for LWM during the year 2017-18 as per SBM-G cap i.e. Rs. 7.00 Lac, Rs. 12.00 Lac, Rs. 15.00 Lac and Rs. 20.00 Lac according to the households as per census 2011. The estimates were prepared by the XEN (PR), Karnal including SBM-G Funds and other State Govt. funds which were too high comparison to SBM-G caps. 28 Solid Waste Sheds were completed up to March 2020 and 5 SWM projects were found not feasible due to different reason and their funds have also been received back in the office. But due to non receipt of sufficient funds for Liquid Waste Management i.e. three/five ponds, LWM projects which were ongoing till January 2019. Now 20 LWM projects have been completed and 9 ongoing and 4 LWM projects were found not feasible. The funds have also been received back in the office for not feasible SLWM projects. The remaining LWM ongoing projects will be completed by 15.8.2022.
- (iii) This Para pertains to Gurugram district only. The CEO, ZP Gurugram has informed that the UCS of all the funds have been received, further action related report has been sought by XEN, PR Gurugram. After receiving report, the same will be sent to the office.
- The CEO, ZP Gurugram added that instruction have been received to start the Solid Waste Management work in the shed in all the GPS by 15th Finance Commission Funds. The process of starting the SWM work in the Kachra shed in GP Joniyawas is going on under the instruction received from the Govt. so, this para may be dropped.
- (iv) The CEO, ZP Gurugram has informed that instruction have been received to start the Solid Waste Management work in the shed in all the GPS by 15th Finance Commission Funds. The process of starting the SWM work in the Kachra shed in GP Bhokarka is going on under the instruction received from the government. So, this para may be dropped.

समिति द्वारा इस पैरा के पॉइंट (iii) और पॉइंट (iv) को पेंडिंग रखा जाता है। इस पैरा को पेंडिंग रखा जाता है।

[31] PARA No. 2.1.5.3.1 Purchase of building material at higher rates

As per guidelines of Government regarding execution of development works issued in December 2012, a committee headed by the Deputy Commissioner and consisting of DDPO, Executive Engineer (Panchayati Raj) and the District Food and Supplies Controller was to fix the rates for various items, block- wise, valid for three months. As far as possible, the Committee was to follow the rates approved by the Director, Supplies and Disposal. Thereafter, the rates were to be revised, if necessary, and while revising the rates, the rates of adjoining districts/blocks were to be kept in view.

Scrutiny of records of test checked Panchayat Samitis and GPs revealed that 21 Panchayat Samitis/ GPs made purchases between January 2015 and May 2019 of building materials for different works at higher rates than the rates fixed by the Committee headed by the Deputy Commissioners of the concerned districts. The purchases of building material at higher rates resulted in extra expenditure of ₹7.74 lakh (Appendix-VIII). BDPO, Nilokheri replied (January 2020) that recovery of excess amount of ₹0.33 lakh from concerned firms had been made and deposited in the Government Account while other BDPOs stated (July 2019 to December 2019) that necessary action would be taken after investigation of the matter.

Appendix-VIII

Details showing excess amount paid on purchase of building material

Sr. No.	Name of BDPO	Name of GP/Panchayat Samiti	Material purchased	Period	Excess amount paid (in lakh)
1.	Jhajjar	1. Sulodha	Cement	10/2016-09/2017	0.13
		2. Kutani	Cement	10/2016	0.16
		3. Khajpur	Cement	09/2016-08/2017	0.31
2.	Badali	4. MP Majra	Stone dust, muram, stone metal	09/2017	0.29
3.	Salhawas	5. Jatwara	GSB	03/2018	0.22
4.	Matanhail	6. Jhanswa	GSB	09/2018	0.11
		7. Mubarikpur	RCC pipe	03/2017	0.41
5.	Bahadurgarh	8. Sidhipur	Stone metal, muram	10/2018-03/2019	0.19
		9. Balor	Stone metal, muram	03/2018	0.38
		10. Bahadurgarh	Stone dust, Stone metal, Muram	09/2017-11/2018	0.77
6.	Beri	11. Dighal	RCC Bench	10/2018-11/2018	2.45
		12. Bhagpur	RCC Bench	08/2018	0.50
7.	Farukhnagar	13. Sekhupur Majri	RMC	06/2018	0.42
		14. Taj Nagar	JCB, Pipes	11/2017-10/2018	0.10
		15. Budehra	JCB	05/2019	0.03
		16. Tirpadi	Shuttering	09/2018	0.07
8.	Pataudi	17. Fazalwas	RMC	09/2018	0.13

9.	Sohna	18. Ullahawas	RMC, JCB	12/2017-10/2018	0.39
10.	Gurugram	19. Bamroli	Shuttering	01/2018	0.18
		20. Gurugram	Granite stone	01/2015-04/2015	0.09
11.	Nilokheri	21. Nilokheri	Sisham wood shutter, chowkhat for doors & window, jamukail wood	04/2017-11/2018	0.41
			Total		7.74

Reply of the Department: -

- 1 Jhajjar
- 5 खण्ड विकास एवं पंचायत अधिकारी बहादुरगढ़ के पत्र क्रमांक 2023 दिनांक 19.09.2022 द्वारा उक्त पैरा के सम्बन्ध में लिखा जाता है कि दर्शाई गई अवधि के दौरान ग्राम पंचायत बालौर व सिद्धीपुर द्वारा स्टोनमेटल की अदायगी 31 रु० व मोहरम की अदायगी 24 रु० प्रति वर्ग फुट की दर पर की गई थी। जोकि खण्ड बहादुरगढ़ के लिए निर्धारित बिलडिंग मैटीरियल दरों पर ही गई थी। बिलों की प्रति व निर्धारित रेटों की प्रति संलग्न करके अनुरोध है कि उक्त पैरा को दफतर दाखिल करने का कष्ट करे।
6. Beri
7. Farukhnagar
- 8 **पटौदी**— यह है कि श्रीमति रजनी देवी भुतपूर्व सरपंच ग्राम पंचायत फाजलवास को त्दब की अधिक अदायगी उपायुक्त महोदय गुरुग्राम द्वारा निर्धारित रेट से मु० 13000/-50 जमा कराने बारे इस कार्यालय पंजिकृत पत्र क्रमांक 8406 दिनांक 09.12.2022 द्वारा नोटिस दे दिया गया है। रिकवरी का प्रयास जारी है।
9. **सोहना**— उक्त पैरा बारे व्यक्त किया जाता है कि ग्राम पंचायत उल्लावास दिसम्बर 2020 से नगरनिगम गुरुग्राम में समायोजित हो गई है। जिसका समस्त रिकार्ड नगरनिगम, गुरुग्राम में समा जमा करवा दिया गया है। उक्त पैरों को नगरनिगम में भेजा जाना उचित होगा। अतः पैरा समाप्त करने का कष्ट करे।
10. **गुरुग्राम**— खण्ड विकास एवं पंचायत अधिकारी ने अपने पत्र क्रमांक 1587 दिनांक 19.09.2022 द्वारा अवगत करवाया है कि यह ग्राम पंचायत हरियाणा सरकार के आदेशानुसार नगर निगम मानेसर में वर्ष 2020 में छ समायोजित की जा चुकी है। ग्राम पंचायत बामडौली का समस्त रिकार्ड नगर निगम मानेसर में जमा करवाया जा चुका है। कार्यालय इस आडिट पैरे का जवाब देने में असमर्थ है। कृप्या इस आडिट पैरे को नगर निगम मानेसर को भेजने का कष्ट करे। आडिट पैरे में दर्शाए गए कार्य की कुटेशन के आधार पर करवाया गया है। तीन फार्मों से कुटेशन लेने उपरान्त सबसे कम कुटेशन को प्राथमिकता दी गई है। (कुटेशन की प्रतियाँ साथ संलग्न है। आडिट पैरो को ड्रॉप करने का कष्ट करे।

11. Nilokheri

समिति द्वारा इस पैरा के पॉइंट नंबर 1 और 5 से 11 तक को पेंडिंग रखा जाता है और समिति ने चाहा है की जिन पॉइंट का रिप्लाइ नहीं आया वो समिति को जल्दी से जल्दी भेजा जाए।

[32] PARA No. 2.1.5.3.2 Extra payment of GST on purchase of building material

Deputy Commissioner, Gurugram prescribed (July 2017) rates inclusive of GST *inter-alia* of steel, ready mix-concrete (RMC), paver blocks to be purchased for developmental works of villages. Audit observed that in respect of five GPs/ Panchayat Samiti, the suppliers applied the prescribed rate and also added the GST in the bills, whereas the rates fixed by the DC were inclusive of GST. This resulted in overpayment amounting to Rs. 2.62 lakh to the suppliers as per details given below:

Sr. No.	Name of the BDPO & GP	Bill No & Date/voucher	Name of Items purchased	Amount paid	Amount due	Over-payment
				(in Lakh)		
1	BDPO, Pataudi	545 dated 13 June 2019	Steel	2.41	2.04	0.37
2	BDPO, Sohna (GP Sarmathla)	75 dated 11 September 2018	RMC	6.70	5.67	1.03
3	BDPO, Sohna (Panchayat Samiti)	1153 dated 20 June 2019	Steel	2.00	1.69	0.31
4	BDPO, Sohna (Panchayat Samiti)	23 & 24 dated 8 January 2018, 91 dated 5 October 2018	RMC	4.66	3.95	0.71
5	BDPO, Sohna (GP-Hariyehera)			13 dated 13 November 2017	Paver blocks	2.47
	Total					2.62

Reply of the Department:-

1. पटौदी— यह है कि वाउचर नं० 545 दिनांक 13.06.2019 द्वारा लक्ष्मी हार्डवेयर एण्ड स्नैटरी स्टोर बिलासपुर को जी०एस०टी मु० 36758 / रू० की अधिक राशी की अदायगी हो गई थी। जिसकी रिकवरी दिनांक 17.12.2019 में कर ली गई थी। फर्म द्वारा खण्ड अधिकारी के खाता नं० 76911900204505 में जमा करवा दी गई थी। जिसकी रसीद व कैश बूक की प्रति सलग्न करके अनुरोध है की कृपा करके पैरा को समाप्त करने का कष्ट करे।
- 2-5. सोहना— क०म० 2 उक्त पस पारे व्यक्त किया जाता है कि ग्राम पंचायत सरमथला में रास्ता निर्माण करवाया। गया है जिसमे मेसज एन० जे०एस० ईन्टरप्राइजेज द मदनपुरी गुरुग्राम से आर०एम०सी० डलवाई गई। थी जिसमें आर०एम०सी० का रेट जी०एस०टी० द्य सहित 4650 प्रति क्यूब था किन्तु फर्म द्वारा 18 प्रतिशत जी०एस०टी० लगाया गया है। इस बारे द्य उक्त फर्म को नोटिस दिया गया है। रिकवरी द्य करने उपरांत आपकी सेवा में अवगत करवा दिया जाएगा।

क०म० 3— उक्त पैरा बारे व्यक्त किया जाता है कि मैसर्ज मोर्डन टिम्बर एण्ड स्टोन कम्पनी के बिल न० 1153 दिनांक 20.06.2019 के द्वारा सरिया की खरीद की गई थी जिसमें सम्बंधित फर्म द्वारा अलग से जी०एस०टी० लिया गया है। इस बारे उक्त फर्म को नोटिस दिया गया है। रिकवरी करने उपरांत आपकी सेवा में अवगत करवा दिया जाएगा।

क०म० 4— उक्त पैरा बारे व्यक्त किया जाता है। छ कि हामीद हुसैन बी०एम०ए० के बिल न० 23 व 24 दिनांक 08.01.2018 व मेवात स्टोन एण्ड हार्डवेयर स्टोर के बिल न० 91 दिनांक 18.10.2018 द्वारा आ०एम०सी० डलवाई गई थी जिसमें सम्बंधित फर्म द्वारा अलग से जी०एस०टी० लिया गया है। इस बारे उक्त फर्म को नोटिस दिया गया है। रिकवरी करने उपरांत आपकी सेवा में अवगत करवा दिया जाएगा।

समिति द्वारा इस पैरा को पेंडिंग रखा जाता है।

[33] PARA No. 2.1.6.2 Recoverable amount due to delay or non-deposition of cash in hand

Rule 11(3) of the Haryana Panchayati Raj Finance, Budget, Accounts, Audit, Taxation and Works Rules, 1996 (the Rule, 1996) prescribes that a sum not exceeding ₹ 25,000 may be kept in the custody of the *Sarpanch* as cash in hand. The *Sarpanch* shall be liable to pay interest at the rate of 21 *per cent* per year on the sum kept by him as cash in hand beyond the prescribed limit. Further, Rule 16(2) prescribes that at the close of the day while signing the Cash Book, the Gram Sachiv, should see that the receipts collected during the day are credited into the bank or treasury on the same day or on the morning of the following working day.

Sarpanches of 12 GPs under six BDPO-cum-EOPS retained cash in hand ranging from ₹ 0.34 lakh to ₹ 6.57 lakh beyond prescribed amount during the period from April 2016 to September 2019 (Appendix-X). A sum of ₹ eight lakh was recoverable as interest from the Sarpanches of respective Blocks due to retention of cash in hand beyond the prescribed limits. In the reply, concerned BDPOs stated (March to December 2019) that interest amount would be recovered as per rules.

Appendix-X

Details showing non-recovery of interest due to irregular retention of cash in hand

(₹ in lakh)

Sr. No.	Name of BDPOs	Gram Panchayat	Month	Cash in hand	Excess cash in hand kept	Interest (@21 per cent p.a.)
1.	Jhajjar	Raiya	07/2016 to 08/2016	2.50	2.25	0.08
2			01/2017	0.65	0.40	0.007
3			02/2017 to 03/2017	1.68	1.43	0.05
4			04/2017	2.14	1.89	0.03
5			05/2017 to 08/2017	3.47	3.22	0.23
6			09/2017	3.52	3.27	0.06
7			10/2017 to 12/2017	2.90	2.65	0.14
8			01/2018 to 03/2018	0.92	0.67	0.04
9			04/2018 to 07/2018	2.63	2.38	0.17
10			08/2018 to 10/2018	0.92	0.67	0.04

11			11/2018 to 12/2018	0.87	0.62	0.02
12			01/2019 to 03/2019	1.17	0.92	0.05
13		Bhadani	04/2016 to 12/2016	2.06	1.81	0.29
14			01/2017 to 03/2017	1.90	1.65	0.09
15			04/2017 to 03/2018	3.58	3.33	0.70
16			04/2018 to 03/2019	6.00	5.75	1.21
17		Hasanpur	07/2018 to 09/2018	0.59	0.34	0.02
18			10/2018 to 03/2019	1.41	1.16	0.12
19	Beri	Dighal	04/2017 to 03/2018	0.87	0.62	0.13
20			04/2018 to 03/2019	1.51	1.26	0.27
21		Majra(B)	10/2017 to 03/2018	0.66	0.41	0.04
22			04/2018 to 06/2018	1.01	0.76	0.04
23			07/2018 to 09/2018	2.46	2.21	0.12
24		Bhagpur	04/2018 to 05/2018	1.03	0.78	0.03
25			06/2018 to 08/2018	5.43	5.18	0.27
26			09/2018 to 10/2018	2.70	2.45	0.09
27			11/2018 to 12/2018	4.23	3.98	0.14
28			01/2019 to 03/2019	2.30	2.05	0.11
29	Bahadurgarh	NoonaMajra	05/2017 to 06/2018	3.19	2.94	0.67
30	Pataudi	Langra	04/2017 to 07/2017	0.63	0.38	0.03
31			08/2017 to 12/2017	0.62	0.37	0.03
32			01/2018 to 03/2018	0.61	0.36	0.02
33			04/2018 to 03/2019	1.01	0.76	0.16
34			04/2019 to 07/2019	2.02	1.77	0.12
35		Narhera	03/2017	0.36	0.11	0.002
36			04/2017 to 05/2017	6.52	6.27	0.22
37			06/2017 to 08/2017	2.92	2.67	0.14
38			09/2017 to 12/2017	2.89	2.64	0.18
39			01/2018 to 03/2018	1.93	1.68	0.09
40			04/2018 to 06/2018	2.20	1.95	0.10

41		Husainka	11/2017 to 12/2017	0.58	0.33	0.01
42			04/2018 to 07/2018	1.38	1.13	0.08
43			08/2018 to 09/2018	1.78	1.53	0.05
44			10/2018 to 12/2018	1.54	1.29	0.07
45			01/2019 to 03/2019	1.64	1.39	0.07
46			04/2019 to 06/2019	0.97	0.72	0.04
47			07/2019 to 09/2019	1.17	0.92	0.05
48	Munak	Kutana	09/2017 to 12/2017	2.35	2.10	0.15
49			01/2018 to 02/2018	2.68	2.43	0.05
50			03/2018	3.03	2.78	0.05
51			04/2018 to 09/2018	6.42	6.17	0.65
52			10/2018 to 12/2018	6.57	6.32	0.33
53			01/2019 to 02/2019	0.34	0.09	0.003
54	Indri	Dhannokheri	05/2018 to 07/2018	1.26	1.01	0.05
Total						8.002

Reply of the Department:-

2. **बहादुरगढ़**— खण्ड विकास एवं पंचायत अधिकारी बहादुरगढ़ के पत्र क्रमांक 2023 दिनांक 19.09.2022 द्वारा निवर्तमान सरपंच ग्राम पंचायत नूना माजरा द्वारा कैष इन हैण्ड के ब्याज की राशि मु०-67000/-रु० दिनांक 19.02.2022 को ग्राम पंचायत नूना माजरा के सर्व हरियाणा ग्रामीण बैंक के खाता संख्या 80760100049900 में जमा करवा दिये गये हैं। अतः आपसे अनुरोध है कि उक्त पैरा को दफतर दाखिल करने का कष्ट करे।
4. **पटौदी**— यह है कि श्रीमति पुनम देवी भुतपूर्व सरपंच ग्राम पंचायत लांगडा को मु० 36000/- रु० ब्याज की राशी जमा कराने बारे इस कार्यालय के द्य पंजीकृत पत्र क्रमांक 8500 दिनांक 09.12.2022 द्वारा उक्त राशी जमा कराने बारे लिखा गया है रिकवरी का प्रयास जारी है। पत्र की प्रति साथ संलग्न है।
यह है कि श्रीमति सुधा भुतपूर्व सरपंच ग्राम पंचायत नरहेडा को मु० 75000/- रु० ब्याज की राशी जमा कराने बारे इस कार्यालय के पंजीकृत पत्र क्रमांक 8502 दिनांक 09.12.2022 द्य द्वारा उक्त राशी जमा कराने बारे लिखा गया है रिकवरी का प्रयास जारी है। पत्र की प्रति साथ संलग्न है।
यह है कि श्री सतबीर भुतपूर्व सरपंच ग्राम पंचायत हुसैन का को मु० 37000/- रु० ब्याज की राशी जमा कराने बारे इस कार्यालय के पंजीकृत पत्र क्रमांक 8504 दिनांक 09.12.2022 द्वारा उक्त राशी जमा कराने बारे लिखा गया है रिकवरी का प्रयास जारी है। पत्र की प्रति साथ संलग्न है।
5. **मुनक** :- खण्ड विकास एवं पंचायत अधिकारी ने अपने पत्र क्रमांक 2528 दिनांक 19.09.2022 द्वारा अवगत करवाया गया है कि पूर्व सरपंच ग्राम पंचायत कुताना पर वर्ष 9/2017 से वर्ष 2/2019 तक के आडिट में निकाले गए पैरे अनुसार सरपंच के द्वारा 1.26 लाख की राशी जमा करवाई जानी थी परन्तु यह राशी 10 महीने देरी से जमा करवाई गई जिसे 21: ब्याज सहित जो कि

1.26 + 22.60 = 1.48 रुपये बनती थी को पंचायत के बैंक खाता सं० 17271450000015 में जनवरी 2020 में जमा करवा दिया गया था कैश बुक व अकाउंट स्टेटमेंट की छाया प्रति साथ संलग्न है। अतः पैरा ड्रॉप करने का कष्ट करें।

समिति द्वारा इस पैरा के झंझर, बेरी और पटौदी पॉइंट को पेंडिंग रखा जाता है। इस पैरा को पेंडिंग रखा जाता है।

[34] PARA No. 2.3.1 Purchase made on quotation basis instead of e-tendering

Scrutiny of the records of the Executive Engineer, Panchayati Raj, Hisar revealed that an expenditure of ₹ 20.96 lakh was incurred on procurement of black granite for preparation of *Gaurav Patts* for 85 villages in January 2018 on quotation basis instead of e-tendering which was in contravention of *ibid* decision of the Government. Thus, purchases of ₹ 20.96 lakh were made without following the system of e-tendering and the objective of Government of enhancing efficiency and transparency in procurement systems remained unachieved.

On being pointed out, the Executive Engineer, Panchayati Raj, Hisar stated (June 2018) that the work relates to each GPs and one *Gaurav Patt* was to be constructed in each village. It was also added that these petty works started departmentally and a comprehensive reply would be submitted. The reply is not acceptable as the purchase on quotation basis was in contravention of Government decision as purchases above one lakh were to be made by using web-portal.

Reply of the Department: -

कार्यकारी अभियंता, (पं०रा०) हिसार के पत्र क्रमांक पी०आर०सी०एच०/2022/4369-70 दिनांक 15.07.2022 अनुसार वर्ष 2017-18 में गौरव पट्ट के निर्माण बारे निदेशक, विकास एवं पंचायत विभाग के पत्र क्रमांक पी०आर०सी०/ 2017 / 7658-78 दिनांक 26.09.2017 अनुसार हरियाणा राज्य के स्वर्ण जयंती वर्ष के दौरान सरकार द्वारा सभी गांवों में गौरव पट्टों के निर्माण दिनांक 31.10.2017 तक पूर्ण करवाये जाने बारे निर्णय लिया गया था (प्रति संलग्न) तथा प्रगतिशील गौरव पट्टों को दिनांक 31.07.2017 तक पूर्ण करने बारे आदेशित किया गया था। सरकार की हिदायतों की अनुपालना में मु० 73800/- रु० की राशि प्रत्येक गौरव पट्ट के लिए स्वीकृत की गई थी। तिथिबद्ध कार्य होने के कारण उक्त कार्य ई-निविदा की बजाये विभागीय स्तर पर पूर्ण करवाया गया ताकि समय पर सरकार के उद्देश्य को पूर्ण करवाया जा सके। यदि कार्य ई-निविदा से करवाया जाता तो निर्धारित समय पर पूर्ण करवाया जाना असम्भव था तथा गौरव पट्टों का उदघाटन सरकार द्वारा नामित सदस्यों द्वारा किया जाना था। इसलिए समय पर उदघाटन करवाने के लिए कार्य पूर्ण किया जाना अति आवश्यक था। इसके अतिरिक्त प्रत्येक पंचायत अनुसार गौरव पट्ट स्वीकृत किये गए थे। इसलिए सामान की मात्रा में समानता बनाए रखने के लिए खण्ड अनुसार ही ब्लैक ग्रेनाइट की खरीद कुटेशन के आधार पर की खरीद की गई थी। यदि यह सामान प्रत्येक पंचायत अनुसार खरीद किया जाता तो काफी उच्च कीमत पर मिलता। इसलिए ग्रेनाइट की खरीद खण्ड स्तर पर की गई ताकि सरकार को कोई वित्तीय हानि न हो। इसके अतिरिक्त अन्य जिलों में भी गौरव पट्ट का निर्माण विभागीय स्तर पर ही पूर्ण करवाया गया है।

अतः उक्त परिस्थितियों को ध्यान में रखते हुए उक्त आडिट पैरे को समाप्त किया जाना उचित होगा।

समिति ने चाहा है कि दोबारा से पुनर्गणना करने के पश्चात जल्दी से जल्दी रिपोर्ट समिति को भेजी जाए और तब तक इस पैरा को पेंडिंग रखा जाता है।

[35] PARA No. 2.3.2 Irregular allotment of work

Scrutiny of the records of Block Development and Panchayat Officer (BDPO), Uklana revealed that the Gram Panchayats (GPs) Budha Khera passed a resolution for "Installation of dustbins at various places in the village" in September 2015. Thereafter, the work was

executed and payment of ₹7.12 lakh was made to the agency (October 2015). Scrutiny of records revealed that out of three quotations, one quotation was collected in May 2015 i.e. before passing the resolution (September 2015) in Gram Sabha and another one was collected (November 2015), after making the payment to the contractor. Third quotation was obtained in October 2015 from M/S Krishan Steel and Wooden Industries, who executed the work. Thus, the quotations were not collected in a transparent manner.

GP Bheri Akbarpur executed the work 'Demarcation of village' and paid ₹5.17 lakh to the contractor (20 August 2017). Scrutiny of records revealed that the quotations for the work were collected from 17 to 19 August 2017 while actually the work was executed from 25 June 2017 to 10 August 2017. This shows that quotations were collected after completion of the work which was irregular.

The Block Development and Panchayat Officer (BDPO), Uklana stated (June 2018) that these matters would be investigated.

Reply of the Department: -

इस बारे व्यक्त किया जाता है कि इस कार्यालय के पत्र क्रमांक ए0टी0आई0आर0-200/128158-319 दिनांक 14.12.2020, क्रमांक ए0टी0आई0आर0-2021/48535-698 दिनांक 30.04.2021, क्रमांक ए0टी0आई0आर0-2021/60341-502 दिनांक 18.06.2021 व क्रमांक ए0टी0आई0आर0-2022/103535 दिनांक 22.08.2022 द्वारा ATIR रिपोर्ट भिजवाने बारे खण्ड विकास एवं पंचायत अधिकारी, उकलाना को लिखा गया है, परन्तु अभी तक कोई रिपोर्ट प्राप्त नहीं हुई है।

समिति द्वारा इस पैरा को पेंडिंग रखा जाता है।

[36] PARA No. 2.4 Non-recovery and non-payment of Service Tax

As per Section 65(105) (zzzz) of the Finance Act 1994, the term 'taxable service' for renting of immovable property means any service provided or to be provided to any prson, by any other person in relation to renting of immovable property for use in the course of furtherance of business or commerce. Section 66B prescribes levy of service tax at prescribed rates on the value of services provided other than those specified in the negative list.

Scrutiny of records of BDPO-cum-Executive Officer Panchayat Samiti, Rai (Sonipat) revealed that buildings, booths and plots of the Panchayat Samiti were rented out on monthly rental basis. The Panchayat Samiti was liable to pay ₹7.06 lakh Service Tax on rental receipts for the period from January 2014 to June 2017 after collecting the same from tenants. However, the Panchayat Samiti had neither collected Service Tax from tenants nor deposited any amount with the Service Tax Department.

The BDPO-cum-Executive Officer Panchayat Samiti, Rai (Sonipat) stated (December 2017) that due amount of Service Tax would be recovered and fact had been noted for compliance in future.

Reply of the Department: -

ऑडिट पैरा बारे अवगत कराया जाता है कि पंचायत समिति, राई/ खण्ड विकास एवं पंचायत कार्यालय, एक सरकारी संस्था होने के कारण आयकर अधिनियम 1961 की धारा 194 1 (3) के तहत किराये से TDS काटने से छुट प्राप्त है, तथा समिति द्वारा तीन बैंको को भवन किराये पर दिये गए हैं। तीनों बैंक भारत सरकार के उपक्रमक है जो कि एक सरकारी संस्थान है तथा उक्त धारा के तहत Service Tax से छूट प्राप्त है। इसलिए उक्त बैंक संख्याओं से Service Tax नहीं लिया गया है। अतः आपको लिखा जाता है कि उक्त पैरा को समाप्त करने की कृपा करें।

समिति द्वारा इस पैरा को पेंडिंग रखा जाता है।

[37] **PARA No. 2.6 Utilization of Scheduled cast Sub-plan funds in villages not having a majority of Scheduled cast population**

रिप्लाइ ना आने के कारण समिति द्वारा इस पैरा को पेंडिंग रखा जाता है।

[38] **PARA No. 2.7 NonCompletion of dwelling units**

रिप्लाइ ना आने के कारण समिति द्वारा इस पैरा को पेंडिंग रखा जाता है।

[39] **PARA No. 2.8 Non-recovery of interest recoverable from Sarpanches due to retention of cash beyond prescribed limit.**

Rule 11(3) of the Haryana Panchayati Raj Finance, Budget, Accounts, Audit, Taxation and Works Rules, 1996 (the Rules, 1996) provides that a sum not exceeding ₹ 25,000 should be kept in the custody of the *Sarpanch* as cash in hand and that he will be liable to pay interest at the rate of 21 *per cent* per year beyond the prescribed limit. Further, Rule 16(2) prescribes that at the close of the day while signing the cash Book, the *Gram Sachiv*, should see that the receipts collected during the day are credited into the bank or treasury on the same day or on the morning of the following working day.

Scrutiny of the records (April 2013 to November 2018) of five Block Development and Panchayats Offices (BDPOs) revealed that Ex-Sarpanches/ panches of various Gram Panchayats of BDPO, Fatehabad had deposited receipt collected in lieu of lease money of Panchayat land with delay of eight to 172 days.

Further, Ex-Sarpanches/panches of various Gram Panchayat of BDPO, Adampur, Narnaud and Ukalana retained cash in hand in excess of prescribed limit of ₹ 25,000 for a period ranging between 28 and 123 days in violation of aforesaid provisions of the Rule, 1996. In case of GP, Sarsod under BDPO, Barwala an amount of ₹ 2.46 lakh was being reflected as cash in hand since June 2005. Audit observed that the interest of ₹ 14.53 lakh recoverable from Sarpanches for delay in deposit of receipts, had not been recovered from them

(Appendix-XIV).

On being pointed out, the BDPOs, Fatehabad and Adampur stated (July- September 2018) that the interest would be recovered while BDPOs of Barwala and Narnaud stated (August–September 2018) that action would be taken to recover the interest. BDPO, Uklana stated (June 2018) that final reply would be submitted to audit after investigating the matter.

Appendix-XIV

A: Statement showing recoverable amount of interest due to late deposit of lease money

Sr. No.	BDPO	Gram Panchayat	Lease money received (In ₹)	Deposited amount with Delay (In ₹)	Delay Period	Delay in Deposit (in Days)	Recoverable interest (21 <i>per cent</i> per annum) (in ₹)
1	Fatehabad	Chindar	2,76,200	1,65,700	19.04.18 to 26.04.18	8	762.67
				1,10,300	19.04.18 to 30.04.18	12	761.52

			2,70,400	2,70,200	15.06.17 to 02.07.17	18	2,798.24
			3,57,700	1,30,000	13.05.16 to 01.06.16	20	1,495.89
				2,27,700	13.05.16 to 23.08.16	103	13,493.56
			2,64,600	1,00,000	21.05.15 to 29.05.15	9	517.81
				1,00,000	21.05.15 to 31.05.15	11	632.88
				30,000	21.05.15 to 02.06.15	13	224.38
				26,000	21.05.15 to 12.06.15	23	344.05
				8,000	21.05.15 to 07.07.15	49	225.53
			2,88,100	50,000	20.05.14 to 24.10.14	158	4,545.21
				40,000	20.05.14 to 27.10.14	161	3,705.21
				1,00,000	20.05.14 to 30.10.14	164	9,435.62
				95,000	20.05.14 to 07.11.14	172	9,401.10
		Bhirdana	6,18,200	3,00,000	05.05.18 to 03.06.18	30	5,178.08
				3,18,200	05.05.18 to 27.09.18	146	26,728.80
		Kajalheri	7,17,250	3,75,000	26.04.18 to 14.05.18	18	3,883.56
				1,40,000	26.04.18 to 01.06.18	36	2,899.73
				2,02,250	26.04.18 to 01.07.18	66	7,679.96
			5,56,500	90,000	0	0	0.00
				1,72,000	02.05.17 to 17.05.17	16	1,583.34
				90,200	02.05.17 to 22.05.17	21	1,089.81
				1,00,000	02.05.17 to 29.05.17	28	1,610.96
				84,100	02.05.17 to 31.05.17	30	1,451.59
				20,200	02.05.17 to 03.07.17	63	732.18
			Total				1,01,181.68

B: Details showing non-recovery of interest due to irregular retention of cash in hand

Sr. No.	BDPO	Gram Panchayat	Cash in Hand (₹)	Amount Deposited with Delay (₹)	Delay Period	Delay in Deposit (in Days)	Recoverable interest (21 per cent per annum) (₹)
2	Barwala	Sarsaod	2,46,237	2,46,237	15.06.05 to 30.05.18	4732	6,70,385.29
Total (B)							6,70,385.29
3	Narnaund	KothKalan	11,48,594	11,23,594	01.06.13 to 30.06.13	30	19,393.54
			14,52,194	14,27,194	01.07.13 to 31.07.13	31	25,454.88
			14,52,194	14,27,194	01.08.13 to 31.08.13	31	25,454.88
			17,35,694	17,10,694	01.09.13 to 30.09.13	30	29,527.05
			11,65,054	11,40,054	01.10.13 to 31.10.13	31	20,333.57
			11,62,084	11,37,084	01.11.13 to 30.11.13	30	19,626.38
			11,62,094	11,37,094	01.12.13 to 31.12.13	31	20,280.77
			11,59,134	11,34,134	01.01.14 to 31.01.14	31	20,227.98
			11,59,134	11,34,134	01.02.14 to 28.02.14	28	18,270.43
			11,59,134	11,34,134	01.03.14 to 31.03.14	31	20,227.98
			11,59,134	11,34,134	01.04.14 to 30.04.14	30	19,575.46
			11,59,134	11,34,134	01.05.14 to 31.05.14	31	20,227.98
			23,96,534	23,71,534	01.06.14 to 30.06.14	30	40,933.33
			13,34,084	13,09,084	01.07.14 to 31.07.14	31	23,348.32

			13,34,084	13,09,084	01.08.14 to 31.08.14	31	23,348.32
			13,34,084	13,09,084	01.09.14 to 30.09.14	30	22,595.15
			13,34,084	13,09,084	01.10.14 to 31.10.14	31	23,348.32
			13,79,934	13,54,934	01.11.14 to 30.11.14	30	23,386.53
			13,79,934	13,54,934	01.12.14 to 31.12.14	31	24,166.08
			13,79,934	13,54,934	01.01.15 to 31.01.15	31	24,166.08
			13,79,934	13,54,934	01.02.15 to 28.02.15	28	21,827.43
			13,79,934	13,54,934	01.03.15 to 31.03.15	31	24,166.08
Total (C)							5,09,886.54
4	Adampur	Ghursal	5,90,900	5,65,900	12.04.17 to 30.04.17	18	5,860.55
			5,93,350	5,68,350	01.05.17 to 31.05.17	31	10,136.87
			5,91,556	5,66,556	01.06.17 to 30.06.17	30	9,778.91
			5,87,068	5,62,068	01.07.17 to 31.07.17	31	10,024.83
			5,70,305	5,45,305	01.08.17 to 31.08.17	31	9,725.85
			5,95,305	5,70,305	01.09.17 to 30.09.17	30	9,843.62
			3,15,492	2,90,492	01.10.17 to 31.10.17	30	5,013.97
			5,08,057	4,83,057	01.11.17 to 30.11.17	30	8,337.70
			2,36,777	2,11,777	01.12.17 to 31.12.17	31	3,777.17
			42,257	17,257	01.02.18 to 28.02.18	28	278.00

			42,239	17,239	01.03.18 to 31.03.18	31	307.47		
			65,639	40,639	01.04.18 to 30.04.18	30	701.44		
		Total (D)						73,786,38	
		Chaudhriwaji	2,27,492	2,02,492	01.08.17 to 30.09.17	61	7,106.64		
			2,42,372	2,17,372	01.10.17 to 31.01.18	123	15,382.79		
			2,26,780	2,01,780	01.02.18 to 31.03.18	59	6,849.46		
			2,25,780	2,00,780	01.04.18 to 30.04.18	30	3,465.52		
		Total (E)						32,804,41	
		5	Uklana	Daulatpur	8,13,050	7,88,050	05.06.16 to 05.09.16	91	41,259.28
					8,22,900	7,97,900	10.04.17 to 02.06.17	52	23,871.42
Total (F)						65,130,71			
G. Total (a+B+C+D+E+F)							1453175,00		

Reply of the Department: -

इस बारे व्यक्त किया जाता है कि इस कार्यालय के पत्र क्रमांक ए0टी0आई0आर0-2022 / 971-75 दिनांक 02.05.2022, ए0टी0आई0आर0-2022 / 73490-94 दिनांक 08.07.2022, ए0टी0आई0आर0-2022 / 89601-05 दिनांक 26.07.2022 व ए0टी0आई0आर0-2022 / 103828-35 दिनांक 24.08.2022 द्वारा ATIR रिपोर्ट भिजवाने बारे बार-2 अधिकारी व शाखा ईन्चार्ज को लिखा गया है, परन्तु अभी तक कोई रिपोर्ट प्राप्त नहीं हुई है।

समिति ने चाहा है कि जब तक पूरी रिकवरी नहीं हो जाती तब तक इस पैरा को पेंडिंग रखा जाता है।

[40] PARA No. 2.9 Non-recovery of balances from ex-Sarpanches

Section 18 (2) of the Haryana Panchayati Raj Act, 1994 provides that the BDPO may, within a period of seven days prior to the publication of election programme of the Gram Panchayat (GP) or in the event of suspension or removal of *Sarpanch or Panch*, order to handover the records, register and other property to the person authorized for the custody of the record and property. If any person fails to hand over the record or property to a person authorized by the BDPO, the BDPO shall apply to an Executive Magistrate for securing such records and property from the person so that it can be handed over to authorized person {Section 18 (3)}.

Section 53 of the Act further provides that BDPO concerned shall take necessary steps for recovery from Sarpanch or Panch on account of loss, waste or miss application of Gram fund which is a consequence of neglect or misconduct of Sarpanch or a Panch while working as Sarpanch or a Panch.

Scrutiny of the records of 17 BDPOs revealed that cash balances amounting to ₹27.69 lakh had not been handed over by 58 ex-Sarpanch (*Appendix-XV*) to the authorized person i.e. *Sarpanch* or *Panch*. The amount had been lying with them for the period from 1989-93 to 2014-15.

Further, Ex-Sarpanch of GPs Jagmalwali of Odhan block of Sirsa district was found to be guilty in departmental inquiry (August 2015) and orders were passed by the Deputy Commissioner, Sirsa to recover ₹ 12.87 lakh from the Sarpanch. However, the amount had not yet been recovered from them (February 2021).

Appropriate action as provided for in the Haryana Panchayati Raj Act, 1994 had not been taken against the defaulting ex- Sarpanches/Panches to recover the amount. Resultantly, a sum of ₹ 40.56 lakh remained unrecovered from the ex-Sarpanches.

BDPO Hisar-I, Hisar-II, Jagadhari and Mustafabad stated (August- December 2018) that money would be recovered from ex-sarpanches while BDPO Tohana, Ratia and Fatehabad stated (September 2018) that notice would be issued to ex-Sarpanches for recovery. The reply of concerned BDPOs indicates that appropriate action had not been taken so far to recover the cash balances.

Appendix-XV

Detail of fund recoverable from Ex-Sarpanches/Panches due to non-handing over of charge

Sr. No.	Name of BDPO	Name of GP	Numbers of Ex-Sarpanch/Panch	Period	Amount (in lakh)
1.	BDPO, Sirsa	Bharokan	1	2010-15	2.43
2.	BDPO, Sonipat	Jaji	3	N.A	3.93
		Nainatatarpur	1	N.A	0.09
		Mahipur	1	N.A	0.19
3.	BDPO, Gohana	Sargthal	4	N.A	1.04
		Kheri Damkan	1	N.A	0.20
4.	BDPO, Mundlana	Ishapur Kheri	2	2000-15	0.26
		Baroda Tuthan	3	2000-15	0.89
		Chhathera	1	2010-15	1.58
5.	BDPO, Ambala-II	Janet Pur	2	2000-15	0.04
		Tundli	1	2010-15	0.20
6.	BDPO, Barara	Manka	1	2010-15	0.27
		Bikompur	1	2010-15	0.15
7.	BDPO, Baragudha	Chhatrian	1	2009-14	0.03
		Malari	1	2009-14	0.72
8.	BDPO, Rai	Pabsara	2	2013-15	0.87

9.	BDPO,Kharkhoda	Gopalpur	1	2010-15	0.23
		Sisana-I	5	2005-15	0.40
10.	BDPO,Kairu	Mansarbass	1	2009-14	0.08
		Lohani	1	2009-14	1.17
		Kairu-I	1	2005-09	0.19
11.	BDPO,Hisar-I	Dabara	3	N.A	6.86
12.	BDPO,Hisar-II	Sahapur	2	N.A	2.30
13.	BDPO,Tohana	Nangla	2	2010-15	0.34
		Hindalwala	1	1989-93	0.26
14.	BDPO,Ratia	Brahamanwala	1	1989-94	0.19
		Rojanwali	1	2010-13	0.59
		DhaniBabanpur	1	2010-15	0.34
15.	BDPO,Jagadhari	Sugh	1	2010-15	0.62
16.	BDPO,Fatehabad	Bhodiakhera	2	2010-15	0.26
		Chindar	2	1995-2015	0.02
17.	BDPO,Mustafabad	GarhiSikandra	1	2010-15	0.19
		GarhiGosai	2	2005-15	0.40
		Lawani	1	2010-15	0.20
		Jhad Chandana	3	2000-15	0.16
Total			58		27.69

Reply of the Department:-

2. (i) खण्ड सोनीपत ने अपने कार्यालय के पत्र क्रमांक 3733 दिनांक 05.08.2022 द्वारा बताया गया है कि ग्राम पंचायत **जाजी** के भूतपूर्व सरपंच श्री रामधन की मृत्यु हो चुकी है (प्रमाण पत्र सलग्न है) , भूतपूर्व सरपंच श्री दिलबाग के खिलाफ कानूनी कार्यवाही करने बारे सम्बन्धित पुलिस थाना को लिखा जा चुका है व भूतपूर्व सरपंच श्री रामधारी की मृत्यु हो चुकी है।
5. (ii) जिला विकास एवं पंचायत अधिकारी, अम्बाला ने अपने कार्यालय के पत्र क्रमांक 13104 दिनांक 10.12.2022 द्वारा बताया है कि ग्राम पंचायत टूंडली, खण्ड अम्बाला-2 से कुल राशि 20,000/- की वसूली करने बारे कार्यवाही की जा रही है।
- 7 to 8. इस बारे व्यक्त किया जाता है कि इस कार्यालय के पत्र क्रमांक ए0टी0आई0 आर0-200 / 128158-319 दिनांक 14.12.2020, क्रमांक ए0टी0आई0आर0-2021 / 48535-698 दिनांक 30.04.2021, क्रमांक ए0टी0आई0आर0-2021 / 60341-502 दिनांक 18.06.2021, क्रमांक ए0टी0आई0आर0-2022 / 73496-511 दिनांक 08.07.2022 व क्रमांक ए0टी0आई0आर0-2022

/89612-24 दिनांक 26.07.2022 द्वारा। जूट रिपोर्ट भिजवाने बारे सम्बन्धित खण्ड विकास एवं पंचायत अधिकारी को लिखा गया है, परन्तु अभी तक कोई रिपोर्ट प्राप्त नहीं हुई है। खण्ड विकास एवं पंचायत अधिकारी अम्बाला-2, बराड़ा, बड़ागुढ़ा व राई से सम्बन्धित ग्राम पंचायतों से वसुली करवाने बारे पत्राचार जारी है।

9. (i) **खण्ड खरखौदा** ने अपने कार्यालय के पत्र क्रमांक 3034 दिनांक 01.08.2022 द्वारा बताया है कि ग्राम पंचायत गोपालपुर के भूतपूर्व सरपंच द्वारा कुल राशि 23,000/- वसूल करने बारे उपायुक्त महोदय ने अपने पत्र दिनांक 26.11.2021 द्वारा भू-राजस्व घोषित कर दिया है।
- 11 to 12. इस बारे व्यक्त किया जाता है कि इस कार्यालय के पत्र क्रमांक ए0टी0आई0आर0-200/128158-319 दिनांक 14.12.2020, क्रमांक ए0टी0आई0आर0-2021/48535-698 दिनांक 30.04.2021, क्रमांक ए0टी0आई0आर0-2021/60341-502 दिनांक 18.06.2021, क्रमांक ए0टी0आई0आर0-2022/73496-511 दिनांक 08.07.2022 व क्रमांक ए0टी0आई0आर0-2022/89612-24 दिनांक 26.07.2022 द्वारा। जूट रिपोर्ट भिजवाने बारे सम्बन्धित खण्ड विकास एवं पंचायत अधिकारी को लिखा गया है, परन्तु अभी तक कोई रिपोर्ट प्राप्त नहीं हुई है। खण्ड विकास एवं पंचायत अधिकारी अम्बाला-2, बराड़ा, बड़ागुढ़ा व राई से सम्बन्धित ग्राम पंचायतों से वसुली करवाने बारे पत्राचार जारी है।
13. (ii) **खण्ड टोहाना** ने अपने कार्यालय के पत्र क्रमांक 1272 दिनांक 11.07.2022 द्वारा बताया है कि ग्राम पंचायत हिंदालवाला के भूतपूर्व सरपंच के खिलाफ कार्यवाही अम्ल में लाई जा रही है।
14. **खण्ड रतिया** ने अपने कार्यालय के पत्र क्रमांक 1346 दिनांक 04.08.2022 द्वारा बताया है कि ग्राम पंचायत रोज़ावाली के भूतपूर्व सरपंच की मृत्यु हो चुकी है।

समिति द्वारा इस पैरा के अंक:- 2 खंड सोनीपत, 5- खंड अंबाला, 8-बलपो राय, 9 खंड खरखौदा, 11- खंड हिसार, 12- खंड हिसार- और 13 खंड टोहना पॉइंट को पेंडिंग रखा जाता है और समिति ने चाहा है। की जिन पॉइंट्स का रिप्लाय नहीं आया समिति को जल्दी से जल्दी रिप्लाय भेजा जाए व उन पॉइंट्स को भी पेंडिंग रखा जाता है।

[41] PARA No. 2.10 Irregularities in payments

- (i) Payment made without receiving acquaintance Rule 136(1) of the Haryana Panchayati Raj Finance, Budget, Accounts, Audit, Taxation and Work Rules, 1996 provides that in case work is carried out by daily labourer, the person in charge of the work shall maintain a muster roll and acknowledgement of payment from payees shall be obtained on the muster rolls.

Scrutiny of the records (April 2014 to August 2018) of the BDPOs Agroha, Hisar-I, Bhuna and Executive Engineer, Panchayati Raj (EE, PR), Fatehabad revealed that 141 labourers were engaged on muster rolls and ₹ 9.31 lakh was paid (*Appendix-XVII*) to them during February 2016 to January 2018. In the office of BDPOs Hisar-I and Bhuna, names of labourers were not found recorded on muster rolls involving payment of ₹ 5.08 lakh. Signature/thumb impressions of labourers were not obtained from labourers in support of payments having been made. In the office of BDPO Agroha and Executive Engineer, Panchayati Raj (EE, PR), Fatehabad, signatures/thumbs impressions of labourers were not found marked on the muster rolls involving payment of ₹ 4.23 lakh. Making payment without name of labourers and signatures/thumb impressions of labourers is fraught with the risk of misappropriation of funds.

Appendix-XVI

A: Details showing payment made without name and without signatures/thumb impressions on muster rolls

Sr. No.	Name of unit	Name of village	Name of work	Period	Number of labourers	Amount paid (in ₹)
1.	BDPO, Agroha	Kuleri	Painting and whitewash of Govt. High School	03.12.17 to 29.12.17	11	1,33,850
		Kuleri	Painting and whitewash of Govt. High School	01.01.18 to 11.01.18	11	56,050
		Kalirawan	Construction of IPB	01.12.17 to 27.12.17	12	1,33,850
2.	BDPO, Hisar-I	Mayar	Painting of Govt. S.S School	01.12.17 to 19.12.17	22	1,85,028
			Construction of Nali	02.01.18 to 10.01.18	15	57,538
3.	XEN PR, Fatehabad	Nakhtia	Construction of Aganwadi center	07.02.16 to 20.02.16	8	31,668
		Khaiiurijati	Construction of Aganwadi center	01.03.16 to 12.03.16	11	41,973
		Kharati Khera	Construction of Aganwadicenter	01.03.16 to 11.03.16	8	25,562
4.	BDPO, Bhuna	Nehla	Construction of IPB street	03.01.18 to 18.01.18	12	71,121
			Construction of IPB street	08.12.17 to 21.12.17	9	41,238
			Construction of IPB street	12.11.17 to 30.11.17	4	28,880
			Construction of IPB street	01.01.18 to 17.01.18	18	1,24,474
Total					141	9,31,232

Reply of the Department: -

Agroha- The signature/ thumb is not shown on the muster roll shown in the above Audit para. The amount was distributed to those labours on that time. But due to some thumb mistake. reason was the signature/ missed due to on which the signatures/Thumbs of the labours have been taken after being certified. Muster roll copy enclosed with. Therefore, it is requested that this audit para may be disposed off.

The Payment to the labourer is disbursed by SDO PR for all Development works which are being executed departmentally, after entry in the MB, the advance has been taken by concerned SDO against the Progress & Muster Roll. After disbursement of payment to labourer the Muster Roll has got signed from labourer and the advance has then been Adjusted. But for these AWC works the payment has been disbursed by SDO to the actual labourer but Muster Rolls remains unsigned from actual labourer & M. Rolls got bind in other file voucher during renovation of the office. As soon as the same come in knowledge, the same has got signed from actual Labourers. The Photo copy of the Muster rolls are being attached & requested to drop the Audit Para.

समिति द्वारा इस पैरा को पेंडिंग रखा जाता है।

Statement showing the Pending Paragraphs of Reports of the Committee

(2021-2022) (17th REPORT) PART-II ANNUAL TECHNICAL INSPECTION REPORT, AUDITED BY THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT), HARYANA. (DEVELOPMENT & PANCHAYATS DEPARTMENT, HARYANA)			
Sr. No.	Report No.	Para Sr.No.	Pending Paragraphs Brief Subject
1.	17	8	2.7 (2011-12) Non-recovery of balances from Ex-Sarpanches
2.	17	9	2.16 (2012-13) Irregularities in leasing of ponds on panchayat land
3.	17	10	2.4 (2014-15) Un- authorized position/ encroachment of land (BDPOs- Sr.No.- 1.-Ratia-(1), 2.-Matanhail-(3), 3.-Salhawas (6 to 17). ,4-Hansi-II(20and21) and 5.-Madlauda (23to27))
4.	17	12	2.2- (2016-17) Irregularities in payments and 2.2- i (2016-17) Payments without signatures/thumbs and ii (2016-17) Bogus Payments
5.	17	13	2.4 (2016-17) Non-recovery of balances from Ex-sarpanches and punches. (PRI) (Sr.No.-1,3,4,5,7,8,9,10,11,12,14 and 15)
6.	17	14	2.9 (2016-17) Idle machinery

(2021-2022) (17th REPORT) PART-III ANNUAL AUDIT REPORT ON THE ACCOUNTS OF MUNICIPAL CORPORATION, GURUGRAM FOR THE YEAR 2018-19. AUDITED BY THE DIRECTOR, LOCAL (AUDIT), HARYANA. (URBAN LOCAL BODIES DEPARTMENT, HARYANA)			
	Report No.	Para Sr.No.	Pending Paragraphs Brief Subject
7.	17	15	2-A Record not put up (Point No. 26,30,34 and 36)
2021-2022) (17th REPORT) PART-IV ANNUAL AUDIT REPORT ON THE ACCOUNTS OF MUNICIPAL CORPORATION, FARIDABAD FOR THE YEAR 2018-19. AUDITED BY THE DIRECTOR, LOCAL (AUDIT), HARYANA. (URBAN LOCAL BODIES DEPARTMENT, HARYANA)			
	Report No.	Para Sr.No.	Pending Paragraphs Brief Subject
8.	17	21	1 Last Audit Report (ii) Non submission of replies of 630 aras
9.	17	22	2-A Record Not Put up
10.	17	28	14-(ii) Irregularities in works procedure/account
11.	17	34	17-(viii) Miscellaneous
12.	17	38	17-(xii) Miscellaneous
13.	17	39	18 Audit requisitions/objections
(2022-2023) (18TH REPORT) PART-I ANNUAL TECHNICAL INSPECTION REPORT ON PANCHAYATI RAJ INSTITUTIONS & LOCAL BODIES FOR THE YEAR 2011-2012 TO 2016-2017, AUDITED BY THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT), HARYANA. (URBAN LOCAL BODIES DEPARTMENT, HARYANA)			
	Report No.	Para Sr.No.	Pending Paragraphs Brief Subject
14.	18	1	4.1.1 (2011-13) Non-realization of rent Rs. 42.11 lakhs.
15.	18	2	4.9 (2011-13) Encroachment of Land
16.	18	3	4.2.2.4 (2015-16) Loss of revenue due to in action
17.	18	4	4.2.2.6 (2015-16) Non-levy of installation/ license and processing fee on Dish-Antenna of Automated Teller Machines (ATMs).
18.	18	5	4.6 (2015-16) Excess payment of EPF to man power supplying agencies.
19.	18	6	4.7 (2015-16) Irregularities relating to Solid Waste Management (SWM)
20.	18	7	4.1 (2016-17) Non- obtaining of bank guarantee resulted in non-recovery.

(2022-2023) (18TH REPORT) PART-II ANNUAL TECHNICAL INSPECTION REPORT ON PANCHAYATI RAJ INSTITUTIONS & LOCAL BODIES FOR THE YEAR 2017-2018 TO 2018-2019, AUDITED BY THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT), HARYANA. (URBAN LOCAL BODIES DEPARTMENT, HARYANA)			
	Report No.	Para Sr.No	Pending Paragraphs Brief Subject
21.	18	11.	4.1.3.3 Non-availment of exemption from Goods & Services Tax
22.	18	12.	4.1.3.5 Purchase of store items on quotation basis instead of e-tendering
23.	18	14.	4.1.5.2 Loss due to change in specifications
24.	18	15.	4.1.6.1 Unauthorized installation of mobile/communication towers
25.	18	17.	4.1.6.3 Non-recovery of rent of shops
26.	18	20.	4.1.6.6 Loss of revenue due to delay in tendering process on outdoor advertisement
27.	18	21.	4.1.6.7 Non-realization of revenue due to dishonored cheques
28.	18	23.	4.1.6.9 Non-recovery of contract amount
29.	18	24.	4.1.7.1 Encroachment of land
30.	18	25.	4.1.7.2 Irregular running of marriage palaces/halls
31.	18	28.	4.1.7.5 Non-preparation of Annual Accounts
32.	18	31.	4.2.2.3 Diversion of project funds towards pay and allowances
33.	18	34.	4.2.3.2 Payment of mobilization advance in contravention of NIT conditions
34.	18	35.	4.2.3.3 Irregular allotment of work on single tender
35.	18	36.	4.2.3.4 Allotment of work without obtaining clearances from departments
(2022-2023) (18TH REPORT) PART-III ANNUAL AUDIT REPORT OF THE LOCAL AUDIT DEPARTMENT, HARYANA ON THE ACCOUNTS OF URBAN LOCAL BODIES (ULBs) & PANCHAYATI RAJ INSTITUTIONS (PRIs) FOR THE YEAR 2015-16 PART- II-A (GRAM PANCHAYATS), AUDITED BY THE DIRECTOR, LOCAL (AUDIT), HARYANA. (DEVELOPMENT & PANCHAYATS DEPARTMENT, HARYANA)			
	Report No.	Para Sr.No.	Pending Paragraphs Brief Subject
36.	18	39	3 (i) of Part II(A) Appendix- I Misappropriation/likely cases of Embezzlement
37.	18	40	3 (ii) of Part II(A) Appendix- J Cases of Embezzlement, Misappropriation

38.	18	41	3 (iii) of Part II(A) Appendix- K Cases in which income realized by Gram Panchayat
39.	18	42	3 (iv) of Part II(A) Appendix- L Grant in Aid/Land Tax/Lease Money/Wine
40.	18	43	3 (v) of Part II(A) Appendix- M Cases of suspected embezzlements/Misappropriations/Fraudulent payments
41.	18	44	4 of Part II(A) Appendix- N Relates of irregular expenditure incurred in the excess
42.	18	45	4 of Part II(A) Appendix- O Relates to the cases of Fee paid to the Counsellors in excess
43.	18	46	4 of Part II(A) Appendix- P Relates to the cases of Non-Deduction of Sale Tax, income tax from the building material suppliers
44.	18	47	4 of Part II(A) Appendix- Q Relates to the cases of Purchase of RCC Pipes from open market
45.	18	48	5 of Part II(A) Appendix- R Relates to the Statement showing outstanding Amount of Lease Money of Shamlat Land
<p align="center">(2022-2023) (18TH REPORT) PART-IV ANNUAL AUDIT REPORT OF THE LOCAL AUDIT DEPARTMENT, HARYANA ON THE ACCOUNTS OF URBAN LOCAL BODIES (ULBs) & PANCHAYATI RAJ INSTITUTIONS (PRIs) FOR THE YEAR 2015-16 PART- II-B (PANCHAYAT SAMITI) AND PART- II-C (ZILA PARISHAD), AUDITED BY THE DIRECTOR, LOCAL (AUDIT). (DEVELOPMENT & PANCHAYATS DEPARTMENT, HARYANA)</p>			
	Report No.	Para Sr.No.	Pending Paragraphs Brief Subject
46.	18	49	3 of Part II (B) Appendix- U Temporary Advances outstanding in case of Panchayat Samitis (Sr.No.-3,5,6 and 9)
47.	18	50	4 of Part II (B) Appendix- V Arrear and other dues of Panchayat Samitis (Sr.No.-14, 19, 20, 21, 22, 24, 25, 27 and 29)
48.	18	51	6(ii) of Part II (B)Appendix- Y Irregular Excess and Avoidable Expenditure in case of Panchayat Samitis (Sr.No.-10, 11, 12, 14, 16, 18, 19, 24 and 25)

49.	18	52	3 of Part II (C) Appendix- Z-II Arrear and other dues of Zila Parishad (Sr.No.-1-Gurugram)
50.	18	53	6 of Part II (C) Appendix- Z Non/Short recovery & Loss of revenue of Zila Parishad, Sonipat 2015-16
19th Report for the year 2023-24 Part-1 ANNUAL AUDIT REPORT ON THE ACCOUNTS OF MUNICIPAL CORPORATION, FARIDABAD FOR THE YEAR 2019-20, AUDITED BY THE DIRECTOR, LOCAL AUDIT DEPARTMENT, HARYANA. (URBAN LOCAL BODIES DEPARTMENT, HARYANA)			
	Report No.	Para Sr.No.	Pending Paragraphs Brief Subject
51.	19	01	01- Last Audit Report
52.	19	02	2-A -Record Not put-up:-
53.	19	03	03-Finances: (iii) Sr.No. 3,4,8 and 9)
54.	19	04	05-Grants
55.	19	05	06-Loans
56.	19	06	07-Temporary Advance
57.	19	07	08-Arrears of rent/Taxes & others
58.	19	08	09-Cattlepound
59.	19	09	10-Provisional Payments
60.	19	10	12-House Tax
61.	19	11	13-Short Recoveries/Non-recoveries and loss of Revenue (i and ii)
62.	19	12	14-Excess/Irregular/Avoidable Payment (i, iii and ix)
63.	19	13	17-Miscellaneous
19th Report for the year 2023-24 Part-II ANNUAL AUDIT REPORT ON THE ACCOUNTS OF MUNICIPAL CORPORATION, SONIPAT FOR THE YEAR 2020-21, AUDITED BY THE DIRECTOR, LOCAL AUDIT DEPARTMENT, HARYANA. (URBAN LOCAL BODIES DEPARTMENT, HARYANA)			
	Report No.	Para Sr.No.	Pending Paragraphs Brief Subject
64.	19	14	01-Sr.No.-1-Last Audit Report
65.	19	15	2-A-Record Not put-up:-
66.	19	16	05-Grants (a and b)

67.	19	17	06-Loans (ii, iii and v)
68.	19	18	07-Arrear
69.	19	19	08-Rent
70.	19	20	09-Temporary Advanc Points No. 1 to 70,74, 76 to 78, 80, 82 to 93, 95 to 97, 105, 106, 110, 111, 114 and 117 to 120.
71.	19	21	11-Short Recoveries/Non-Recoveries (i, ii, iii and vi))
72.	19	22	13-Provisional Payments
73.	19	23	14-Provident Fund
74.	19	24	15-Miscellaneous (ii, iv and ix)
<p style="text-align: center;">19th Report for the year 2023-24 Part-III ANNUAL TECHNICAL INSPECTION REPORT ON PANCHAYATI RAJ INSTITUTIONS & LOCAL BODIES FOR THE YEAR 2017-2018 TO 2018-2019, AUDITED BY THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT), HARYANA. (DEVELOPMENT AND PANCHAYATS DEPARTMENT)</p>			
	Report No.	Para Sr.No.	Pending Paragraphs Brief Subject
75.	19	25	Para No.-2.1.3.1 Loss of revenue due to non-leasing of land. Sr.No. 2-Nathushree Chopta, 3- Odan, 4- Rania, 5- Sirsa, 7- Badagudha, 8- Babin,9- Ishmilabad, 10- Ladwa, 11- Pehova, 14- Thanesar, 15- Matenhale, 17- Farukhnagar
76.	19	26	Para No.-2.1.3.4 Non-utilization of land
77.	19	27	Para No.-2.1.3.5 Recoverable lease of ponds
78.	19	28	Para No.-2.1.3.6 Non-distribution of annuity to Gram Panchayats Point:-6-Farukhnagar, 9- Babain, 10- Ismilabad, 11-Ladwa, 12- Sahabad, 13- Thanesar, 14- Pehova
79.	19	29	Para No.-2.1.4.2 Outstanding rent of shops/Building Pending Point:- 1-Nissing, 2-Nilokheri, 2-(ii)Matenhel, 4-Ladwa
80.	19	30	Para No.-2.1.5.2 Solid and Liquid Waste Management Projects. Pending Point: - (iii)ka (iii) (iv),
81.	19	31	Para No.-2.1.5.3.1 Purchase of building material at higher rates. Point: -5-Bahadurgarh, 6-Beri, 7-Faraukh Nagar, 8-Pataudi, 9-Sohna, 10-Gurugram
82.	19	32	Para No.-2.1.5.3.2 Extra payment of GST on purchase of building material at higher rates. Pending Point: -1-Pataudi, 2-Sohna.

83.	19	33	Para No.-2.1.6.2 Recoverable amount due to delay or non-deposition of cash in hand. g Point: -1-Jhajjar, 3-Beri, 4-Pataudi.
84.	19	34	Para No.-2.3.1 Purchase made on quotation basis instead of e-tendering.
85.	19	35	Para No.-2.3.2 Irregular allotment of work.
86.	19	36	Para No.-2.4 non-recovery and non-payment of Service Tax
87.	19	37	Para No.-2.6 Utilization of Scheduled Caste Sub-plan funds in Villages not having a majority of Scheduled Caste population
88.	19	38	Para No.-2.7 non-completion of dwelling units
89.	19	39	Para No.-2.8 non-recovery of interest recoverable from Sarpanches due to retention of cash beyond prescribed limit
90.	19	40	Para No.-2.9 non-completion of balances from Ex-Sarpanches Points: - 2-(i) Khand Sonipat, 5(ii)- Khand Ambala-II, 8-BDPO Rai, 9(i)Khand Kharkhoda, 11-Hisar-I, 12- Hisar-II and 13(ii) Khand Tohana.
91.	19	41	Para No.-2.10 Irregularities in payment.