HARYANA VIDHAN SABHA

COMMITTEE ON LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS

(2025-2026)

(21ST REPORT)

ON

ANNUAL AUDIT REPORT OF THE LOCAL AUDIT DEPARTMENT HARYANA ON THE ACCOUNTS OF URBAN LOCAL BODIES (ULBs) AND PANCHAYATI RAJ INSTITUTIONS (PRIs) FOR THE YEAR 2015-16 (PART-1), AUDITED BY THE DIRECTOR, LOCAL AUDIT DEPARTMENT, HARYANA.

ON

ANNUAL AUDIT REPORT ON THE ACCOUNTS OF MUNICIPAL CORPORATION, FARIDABAD FOR THE YEAR 2020-2021, AUDITED BY THE DIRECTOR, LOCAL AUDIT DEPARTMENT, HARYANA.

AND

ANNUAL AUDIT REPORT OF THE LOCAL AUDIT DEPARTMENT HARYANA ON THE ACCOUNTS OF URBAN LOCAL BODIES (ULBs) AND PANCHAYATI RAJ INSTITUTIONS (PRIs) FOR THE YEAR 2016-17 AND 2017-18 (PART-II-B and PART-II-C), AUDITED BY THE DIRECTOR, LOCAL AUDIT DEPARTMENT, HARYANA.

(Presented to the House on March, 2026)

HARYANA VIDHAN SABHA SECRETARIAT

CHANDIGARH, 2026

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COMPOSITION OF THE COMMITTEE ON LOCAL BODIES AND PANCHAYATI RAJ INSTITUTIONS

(For the year 2025-2026)

Chairperson

1. Shri Vinod Bhayana, M.L.A.

Members

2. Shri Ghanshyam Saraf, M.L.A.
3. Shri Mool Chand Sharma, M.L.A.
4. Shri Bharat Singh Beniwal, M.L.A.
5. Shri Parmod Kumar Vij, M.L.A.
6. Shri Kuldeep Vats, M.L.A.

*7. Ch. Mamman Khan, M.L.A.

8. Shri Mukesh Sharma, M.L.A.
9. Shri Gokul Setia, M.L.A.

**10. Shri Rajesh Joon, M.L.A.

Special Invitee

**1. Shri Paramvir Singh, M.L.A.

**2. Shri Nikhil Madaan, M.L.A.

**3. Shri Mandeep Chatha, M.L.A.

Secretariat

1. Shri Rajiv Prashad, Secretary
2. Shri. Dinesh Kaushik, Deputy Secretary

- Ch. Mamman Khan, M.L.A., has resigned from the Membership of the Committee on Local Bodies and Panchayati Raj Institutions on 12th May, 2025 and his resignation has been accepted by the Hon'ble Speaker w.e.f. 06th June, 2025 vide Notification No. HVS/LB/PRIC-1/2025-26/42, dated 06th June, 2025.

** Shri Rajesh Joon, M.L.A., was nominated as Member of the Committee w.e.f. 09th June, 2025 and **Shri Paramvir Singh, M.L.A., **Shri Nikhil Madaan, M.L.A., & **Shri Mandeep Chatha, M.L.A., were nominated as Special Invitee of the Committee w.e.f. 09th June, 2025 for the remaining period of the year 2025-26 vide Notification No. HVS/LB&PRIC-1/2025-26/47, dated 09th June, 2025.

INTRODUCTION

1. I, **Shri Vinod Bhayana, MLA** as Chairperson of the Committee on Local Bodies and Panchayati Raj Institutions, having been authorized by the Committee to present this 21st Report on the Accounts of 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-1 (Municipal Corporations/Councils/ Committees), Annual Audit Report of the Local Audit Department, Haryana on the Accounts of Urbal Local Bodies (ULBs) & Panchayati Raj Institutions (PRIs) for the year 2016-17 and 2017-18, Part-II-B (Panchayat Samitis and Part-II-C-Zila Parishads, Audited by the Director, Local Audit Department, Haryanaon the Accounts of Annual Audit Reports on Municipal Corporation, Faridabad for the year 2020-21, audited by the Director, Local Audit Department, Haryana.

2. The Committee examined/scrutinized on the Accounts of 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-1 (Municipal Corporations /Councils/ Committees), Annual Audit Reports 2018-19, 2019-20, 21, Audited by the Director, Local Audit Department, Haryana & pending paras of 17th to 20th Report of the Committee on the Accounts of Municipal Corporations, Gurugram for the year 2019-20, Municipal Corporation, Manesar for the year 2020-21, Municipal Corporation, Sonipat for the year 2020-21, audited by the Director, Local Audit Department, Haryana and Annual Technical Inspection Report (ATIR) on the accounts of Panchayati Raj Institutions (PRIs) & Urban Local Bodies (ULBs) for the year 2017-18 & 2018-19, 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 19th February, 2026.

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 the Director, Local Audit Department, Haryana and her/his officers. The Committee would like to express its thanks to the Commissioner & Secretary to Government Haryana, Urban Local Bodies Department and the Commissioner & 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.

-Sd-

CHANDIGARH:
THE 19TH FEBRUARY, 2026

SHRI VINOD BHAYANA, M.L.A.,
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 Committee's Members. The tenure of the committee members is one year. In the absence of the Chairperson in a meeting of the Committee, one of the members of the Committee is elected to preside over the meeting and the quorum to hold a meeting of the Committee is 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 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 Bodies 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 Local Bodies and Panchayati Raj Institutions for the remaining period of the year 2025-2026 consisting of nine Members was nominated by the Hon'ble Speaker, Haryana Vidhan Sabha vide Notification No. HVS/LB&PRIC/1/2025-2026/30, dated, Chandigarh, the 28th April, 2025.

The Committee held total **43** meetings during the period for the year 2025-2026 till 19.02.26 the finalization of the Report.

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Part-I

ANNUAL AUDIT REPORT OF THE LOCAL AUDIT DEPARTMENT HARYANA ON THE ACCOUNTS OF URBAN LOCAL BODIES (ULBs) AND PANCHAYATI RAJ INSTITUTIONS (PRIs) FOR THE YEAR 2015-16 (PART-1), AUDITED BY THE DIRECTOR, LOCAL AUDIT DEPARTMENT, HARYANA.

(URBAN LOCAL BODIES DEPARTMENT, HARYANA)

[1] Para No. 3 (Appendix-B) Temporary Advance-

Temporary advances aggregating to Rs.119505.69 lakhs for the year2015-16 as per detail exhibited in **Appendix-B** to this report were outstanding against Government Departments, Firms and Municipal Employees, etc. Notwithstanding, the clear-cut instructions issued by the Urban Local Bodies Department, Haryana from time to time for prompt adjustment of advances which remained unadjusted for years together due to inaction on the part of Municipal Administration. The audit had repeatedly been pressing for early adjustment of the long outstanding advances.

The Department in its written reply stated as under: -

Temporary Advance of Rs. 1195.05 Crores shown in the audit report includes the amount of advance granted to PWD (B&R) & PHED for execution of various development works, to MC employees & firms. As per report, out of Rs. 1195.05 Crores, a sum of Rs. 139.17 Crores has been adjusted/recovered by the municipalities & some of the MCs are unable to submit their report on the pretext that the records are being traced/not traceable.

			(Rs. In Crore)
	Total Amount	**Adjusted amount**	**Balance amount**
Government Department	337.51	289.47	46.54
NBCC	645.34	0.00	645.34
Municipalities	150.00	0.00	150.00
MCs Employees	57.79	55.65	2.14
Other Firms	4.41	2.41	2.00
Total	**1195.05**	**347.53**	**846.02**

Note: - Out of balance amounting to Rs. 846.02 Crores, an amount of Rs. 645.34 Crores belongs to NBCC and an amount of Rs. 150.00 Cr. were given as a loan to MC Faridabad by MC Gurugram. Remaining Rs. 50.68 Crores belong to rest of the remaining 67 municipalities as this temporary advance belongs to 69 municipalities as per audit report.

समिति ने चाहा है कि जो रिकवरी बची है उसके लिए लोकल ऑडिट विभाग एवं स्थानीय निकाय विभाग को एक संयुक्त बैठक करने की आवश्यकता है वो एक संयुक्त बैठक करें। जिसमें यह पता किया जा सके कि वास्तव में विभाग ने रिकॉर्ड पूरा किया है या नहीं और लोकल ऑडिट विभाग भी रिकॉर्ड को चेक करे और रिपोर्ट समिति को भेजी जाए। तब तक इस पैरे को पेंडिंग रखा जाता है।

[2] Para No. 5 – (Appendix-D) Provisional Payments -

Payments aggregating to Rs. 375.56 lacs for the year 2015-16 as detailed in **Appendix-D** to this report were allowed provisionally for want of requisite sanction from competent authority to avoid administrative hardship and legal complications. The Municipal Administration had been advised to get the provisional payments settled at the earliest by obtaining requisite ex-post-factosanction from the competent authority but without desired results.

The Department in its written reply stated as under: -

Replies from all 14 MCs have been incorporated in Annexure-D. MC-wise brief reply is as under: -

Sr. No.	Name of MCs	Amount (Rs. in Lakhs)	Replies of MCs
1	Faridabad	16.74	This record belongs to the year 1991-92 and efforts are being made to trace out this record. This record pertains to the period before the formation of Municipal Corporation, Faridabad.
2	Panipat	15.25	This record belongs to the year 08/1965 to 07/1997 and is not traceable.
3	Rohtak	4.53	Due to flood in the Rohtak city in the year 1995, maximum record of the Municipal Corporation, Rohtak has been destroyed. This record in not tracable, Hence, it is requested to drop the para.
4	Hisar	48.38	This amount relates to release of salary to three Firemen who were newly appointed against the diminishing cadre posts in MC, Hisar. Presently all categories of Fire Staff have been taken under Fire Service Rules. Further, separate Department has been established and is presently working under the Revenue Department.
5	Panchkula	7.35	The amount in question is related to the financial year 2004-05 and municipal council was in existence at that time. Municipal Corporation, Panchkula was formed in the year 2010. The case is being put up to Government for ex-post sanction.
6	Ambala	129.85	The amount of Rs. 1.25 Crores has been settled out of total amount of Rs. 1.29 Crores. The remaining amount of Rs. 4.85 lakhs are being settled.
7	Karnal	99.47	Payments were made to Firemen, Building inspector, Tractor Drivers, Chowkidars on account of their salaries.
8	Sonipat	11.91	The vouchers and other related document pertaining to the said provisional payment is being submitted before audit.
10	Kaithal	22.86	Record is very old and is not traceable.
11	Rewari	2.65	Record is being put up to audit for settlement.
12	Sirsa	3.00	Record is being put up to audit for settlement.
14	Jhajjar	3.25	Record is not traceable.
Total (Rs. In Lakhs)		**375.56**	

समिति ने चाहा है कि जो रिकवरी बची है उसके लिए लोकल ऑडिट विभाग एवं स्थानीय निकाय विभाग दोनों को एक संयुक्त बैठक करने की आवश्यकता है वो एक संयुक्त बैठक करें। जिसमे यह पता किया जा सके कि वास्तव में विभाग ने रिकॉर्ड पूरा किया है या नहीं और लोकल ऑडिट विभाग भी रिकॉर्ड को चेक करें और रिपोर्ट समिति को भेजी जाए। तब तक इस पैरे के (Sr. No. 1 to 8 and 10,11,12) **को पेंडिंग रखा जाता है। और इस पैरे के** (Sr. No. 9 and 13) **को drop किया जाता है।**

[3] Para No. 6 –Arrears of Taxes –(Appendix-E)

Arrears of various rent, rates and taxes aggregating to Rs. 59164.12 lakh as detailed in **Appendix-E** to this report were outstanding for recovery. Percentage of recovery in most of the Corporations/ Councils/Committees had been much below the norm of 90% prescribed by the Government. Targets of recovery were mostly not due to lack of supervision, control and appropriate action against the collection staff by the Municipal Administration.

The Department in its written reply stated as under: -

The main reason of less recovery of arrears is shortage of staff. However, Government has initiated several measures for speedy recovery of taxes and fees such as launching of No-Dues Certificate (NDC) Portal, Policy for sale of Shops/Houses by municipalities further, policy for regularization of sub division of plots and permission for advertisement are also been framed.

समिति ने चाहा है कि जो रिकवरी बची है उसके लिए लोकल ऑडिट विभाग एवं स्थानीय निकाय विभाग दोनों को एक संयुक्त बैठक करने की आवश्यकता है वो एक संयुक्त बैठक करें। जिसमे यह पता किया जा सके कि वास्तव में विभाग ने कितनी रिकवरी को पूरा किया है या नहीं और स्थानीय निकाय विभाग अपने स्टाफ की कैपेसिटी के अनुसार रिकॉर्ड को चेक करे और जो छोटी अमाउंट है पहले उस पर फोक्स करे और रिपोर्ट समिति को भेजी जाए। तब तक इस पैरे को पेंडिंग रखा जाता है।

[4] Para No. 7 – (Appendix-F) Embezzlement, Misappropriation and Likely cases of Misappropriation

Cases of embezzlements/misappropriations and likely cases of misappropriation of Municipal Fund involving an amount of 441.79 Lacs for the year 2015-16 as detailed in. Appendix-F to this report were detected in audit. The embezzlements/misappropriations were attributed partly due to thenon-observance of codal provisions/ instructions issued by the Government from time to time and partly due to lack of proper supervision/control over the accounts and functioning of the subordinate staff.

Appendix-'F'

Statement showing the cases of Embezzlement/Misappropriation/Temporary Misappropriation and Cases likely to turn out to be so.

<table>
<tr><th>Sr. No.</th><th>MCs/ Improvement Trusts</th><th>Amount</th><th>Particulars</th></tr>
<tr><td rowspan="3">1</td><td rowspan="3">Faridabad</td><td>16,654</td><td>Income of Rs. 16,654 realized on account of new water connection and sewerage connection charges of Zone I (NIT) from consumers against various G-8 receipts were not credited into corporation fund by the officials as neither entry of income was forthcoming in cash book nor bank challan in form G-9 envisaging deposit of income into bank shown to audit. Hence the embezzlement amount may be recovered along with interest besides taking suitable action against the officials at fault.</td></tr>
<tr><td>5,740</td><td>Against total income of RS. 33,114 only Rs. 27,374 were deposited into corporation fund due to wrong calculation/less carrying over the amount of totals of previous receipts to the next receipts. Thus Rs. 5,740 less deposited and embezzled by the official. Hence the embezzled amount may be recovered along with interest besides talking suitable action against the official at fault.</td></tr>
<tr><td>26,500</td><td>Recovery of House Building Advance from the deduction vouchers of salary of the employees was wrongly posted in the Demand & Collection Register. The posting of excess/enhanced amount against lesser amount of deduction were made by the dealing official of Account Branch. This tantamount a loss to corporation fund also due to wrong posting entries of excess amount of recovery to the tune of Rs. 17,992 in the Demand and Collection register of House Building Advance as per instances given below: -
<table>
<tr><th>Sr. No.</th><th>Name of employee with designation/ code</th><th>D&C page no.</th><th>Voucher for the month</th><th>Amount of recovery (Rs.)</th><th>Amount entered/ posted in D&D Register (Rs.)</th><th>Amount entered in excess of recovery (Rs.)</th></tr>
<tr><td>1</td><td>Rajna, S.K. 1752</td><td>4318</td><td>3/14 paid in 4/14</td><td>1,519</td><td>3,495</td><td>1,976</td></tr>
<tr><td>2</td><td>Rajinder S.K. 1795</td><td>4248 & 3429</td><td>4/14 paid in 5/14</td><td>1,000</td><td>4,000</td><td>3,000</td></tr>
<tr><td>3</td><td>Mahesh S.K. 1408</td><td>4371</td><td>10/14 paid in 11/14</td><td>1,000</td><td>3,536</td><td>2,536</td></tr>
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<tr><td></td><td></td><td></td><td>
<table>
<tr><td>4</td><td>Hans Raj S.K. 1498</td><td>4552</td><td>6/14 to 2/15 paid upto 3/15</td><td>1,508</td><td>5,965</td><td>4,457</td></tr>
<tr><td>5</td><td>Anil Kumar WPO, 1324</td><td>2276</td><td>3/11 paid in 4/11</td><td>500</td><td>3,000</td><td>2,500</td></tr>
<tr><td>6</td><td>Shyam Bihari, Beldar, 5062</td><td>3354</td><td>12/10 paid in 1/11 & 1/11 paid in 2/11</td><td>1,000</td><td>2,513</td><td>1,513</td></tr>
<tr><td>7</td><td>Sant Ram, Mali 429</td><td>2183</td><td>2/11 paid in 3/11</td><td>500</td><td>1,500</td><td>1,000</td></tr>
<tr><td>8</td><td>Prem Singh, Beldar, 70</td><td>2892</td><td>2/11 paid in 3/11</td><td>1,500</td><td>2,500</td><td>1,000</td></tr>
<tr><td>9</td><td>Anil Kumar S.K. 224</td><td>3556</td><td>1/11 paid in 2/11</td><td>2,015</td><td>2,025</td><td>10</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td>Total</td><td>17,992</td></tr>
</table>
Besides above bogus posting entries of recoveries of House Building Advance were made in Demand & Collection Register whereas actually no deduction was forthcoming in the deduction vouchers of salary as illustrated below amounting to Rs. 8,508.
<table>
<tr><th>Sr. No.</th><th>Name of employee with designation/code</th><th>D&C page No.</th><th>Amount of Fraudulent posting in D&C</th></tr>
<tr><td>1</td><td>Vijay Singh, S.M. 1946</td><td>4094</td><td>2,500</td></tr>
<tr><td>2</td><td>Dayachand, S.M. 2010</td><td>4344</td><td>3,000</td></tr>
<tr><td>3</td><td>Kailash, S.K. 413</td><td>4359</td><td>3,008</td></tr>
</table>
This is a serious lapse on the part of dealing officials for making posting of wrongful and bogus entries in Demand & Collection register of House Building Advance. Numerous overwriting/cutting in the D&C register were notices also, which may be got authenticated/attested by the supervisory staff.
</td></tr>
<tr><td>2</td><td>Panipat</td><td>44,080</td><td>In the month of 10/2013 cheque no. 17501 issued for RS. 44,080 was shown as withdrawn from Bank of India, Panipat account No. 002755 dated 22/10/2013 but the expenditure was not booked in the cash book and neither any voucher bill nor any Actual payee Receipt was put to verify the accuracy of payments. Hence, the amount seems to be embezzled.</td></tr>
<tr><td>3</td><td>Rohtak</td><td>39,454</td><td>During the period from 6/15 to 9/15 Rs. 76,21,411 were realized by the Municipal Corporation in various cases but out of which only RS. 75,78,031 were deposited into corporation fund. Hence Rs.</td></tr>
</table>

<table>
<tr><td></td><td></td><td></td><td>43,380 were less deposited and embezzled. Against the embezzled amount of Rs. 43,380 the recovery of Rs. 3,926 has been made. The suitable action may be taken against the official at fault.</td></tr>
<tr><td></td><td></td><td>1,59,928</td><td>Various amount of income totalling Rs. 1,59,928 were credited into Municipal Fund after a delay of 6 to 10 days. Thus, the amount was temporarily misappropriated.</td></tr>
<tr><td>4</td><td>Yamuna Nagar</td><td>2,95,459</td><td>Various amount of income totalling Rs. 2,95,459 were credited into Municipal Fund after a delay of 6 to 8 days. Thus, the amount was temporarily misappropriated.</td></tr>
<tr><td>5</td><td>Thanesar</td><td>1,936</td><td>Income amounting of Rs. 11,900 and Rs 336 were realized on account of Vehicle Tax and Show Tax respectively against which only Rs. 10,300 were deposited into M.C. Fund. Thus Rs. 1,936 were less deposited in M.C. Fund and embezzled.</td></tr>
<tr><td></td><td></td><td>13,382</td><td>Income of Rs. 13,382 realized through G-8 potential value no. 139 Serial No. 41 & 42 vehicle tax were not deposited to Municipal fund and embezzled.</td></tr>
<tr><td>6</td><td>Tohana</td><td>10,86,987</td><td>Various amount of income (Development charges, security charges, malba fees etc) totalling Rs. 10,86,987 were credited into Municipal Fund after a delay of 1½ month to 2½ years. Thus, the amount was temporarily misappropriated.</td></tr>
<tr><td>7</td><td>Kaithal</td><td>3,069</td><td>Rs. 4,289 from the various income realized by the Municipality were deposited short by the officer into Municipal Fund and embezzled. Against Rs. 4,289 at the time of audit RS. 1,220 were recovered. Hence Rs. 3,069 is still outstanding to recover against the official at fault.</td></tr>
<tr><td>8</td><td>Rewari</td><td>4,058</td><td>(a) Rs. 4,058 as detailed below were short/non deposited into Municipal Fund. Hence the amount was embezzled.
<table>
<tr><th>Name of income</th><th>G-8 no. & dated</th><th>CollectedAmount</th><th>Deposited Amount</th><th>Less/not deposited amount (Rs.)</th></tr>
<tr><td>House Tax</td><td>40-50/571 & 1-5/593 dated 12.05.2015</td><td>2,636</td><td>2078</td><td>558</td></tr>
<tr><td>Fire Charges</td><td>13 to 14/230 dated 13.10.2014</td><td>3,500</td><td>Nil</td><td>3,500</td></tr>
<tr><td>Total</td><td></td><td>6,136</td><td>2078</td><td>4,058</td></tr>
</table></td></tr>
</table>

<table>
<tr><td></td><td></td><td>8,87,364</td><td>(b) Various income of Rs. 8,87,364 realized on account of vehicle registration were credited into Municipal Fund after a delay of 1 to 14 days. Thus, the amount was temporarily misappropriated.</td></tr>
<tr><td></td><td></td><td>1,82,230</td><td>As on tracing the payment voucher as instances given below cashier had misuse/ trespassed his competency and overwritten his own name instead of authorized person i.e., Shri Manoj Kumar, Junior Engineer in whose favour the pay order was issued and responsibility for disbursement was in direct control and supervision of Drawing and Disbursing officer. The overwritting and cutiing on contingent bills were neither attested/signed by the DDO nor verified from Audit. Due to neglecting attitute of the Municipal Administration, un-authorise cutting and overwritting in the contingent bill/voucher may be enquired with suitable justification and defaulting official may be suitably punished.
<table>
<tr><th>Vr. No. & month</th><th>Amount</th><th>Particulars</th></tr>
<tr><td>21 of 3/16</td><td>51,520</td><td>Muster roll payment on account of reflective sign. Board at T.P. Scheme No. 9 MB No. 389 page No. 11 to 17</td></tr>
<tr><td>23 of 3/16</td><td>59,510</td><td>Muster roll payment on account of reflective sign. Board of Delhi Road to Rewari Road Ph-I, II MB No. 389 page 8 to 12</td></tr>
<tr><td>24 of 3/16</td><td>71,200</td><td>Muster roll payment on account of welcome gate Narnaul road to Rewari road, Ph-I, II MB No. 389 page 1 to 8</td></tr>
</table></td></tr>
<tr><td></td><td></td><td>3,75,00,000</td><td>Rs. 3,75,00,000 as instance given below were shown as received as a loan in the General Cash Book from other cash book of various grants in aid received from time to time from State/Central Govt. Department/Agencies but the relevant cash book was not put up to verify the accuracy of figure received as so called loan. The amount transferred as loan was spent for the purpose of payment of salry of Municipal staff and other expenses. The transfer of this heavy amount from grants without any permission of the sanctioning authority was highly irregular and mis-utilization of Govt. grant because the grant were not utilized for the purpose for which it was sanctioned and has not been refunded to the grant cash beeok upto 03/2016 as detailed in audit requisition No. 59 dated 01.10.2015 :-</td></tr>
</table>

<table>
<tr><td></td><td></td><td></td><td>
<table>
<tr><th>Date</th><th>From</th><th>To</th><th>Amount</th><th colspan="2">Particular</th></tr>
<tr><td>05.11.15</td><td>RGU DMH</td><td>Municipal fund</td><td>80,00,000</td><td colspan="2">Amount transferred without sanction of competent authority and incurred other than purpose.</td></tr>
<tr><td>05.11.15</td><td>-do-</td><td>-do-</td><td>20,00,000</td><td>-do-</td><td>-do-</td></tr>
<tr><td>12.01.16</td><td>-do-</td><td>-do-</td><td>1,25,00,000</td><td>-do-</td><td>-do-</td></tr>
<tr><td>07.08.15</td><td>-do-</td><td>-do-</td><td>90,00,000</td><td>-do-</td><td>-do-</td></tr>
<tr><td>07.08.15</td><td>-do-</td><td>-do-</td><td>60,00,000</td><td>-do-</td><td>-do-</td></tr>
<tr><td colspan="3">Total</td><td>3,75,00,000</td><td colspan="2"></td></tr>
</table>
</td><td></td></tr>
<tr><td>9</td><td>Bhiwani</td><td>3,44,923</td><td colspan="3">Various amount of income totalling Rs. 3,44,923 were credited into Municipal Fund after a delay of 3 to 12 days. Thus, the amount was temporarily misappropriated.</td></tr>
<tr><td>10</td><td>Gohana</td><td>7,37,500</td><td colspan="3">During the period 1/15 to 9/15 income of registration fees totalling Rs. 7,37,500 were credited into Municipal Fund after a delay of 03 to 67 days. Thus, the amount was temporarily misappropriated.</td></tr>
<tr><td></td><td></td><td>18,10,449</td><td colspan="3">Rs. 9,01,854& Rs. 9,08,595 were recovered from the tenants on account of service tax during the period of 2013-14 & 2014-15 but the same were not deposited in the Service Tax Department as yet. It was a very serious and irregular matter and may brought to the notice to the higher authority. The responsibility may be fixed and deposited the amount at early.</td></tr>
<tr><td>11</td><td>Sohna</td><td>3,26,250</td><td colspan="3">Various income of vehicle registration totalling Rs. 3,26,250 were credited into Municipal Fund after a delay of 20 to 51 days. Thus, the amount was temporarily misappropriated.</td></tr>
<tr><td>12</td><td>Barwala (Hisar)</td><td>61,352</td><td colspan="3">Various amount of income totalling Rs. 61,352 were credited into Municipal fund after a delay of 2 to 57 days. Thus, the amount was temporarily misappropriated.</td></tr>
<tr><td>13</td><td>Nilokheri</td><td>1,500</td><td colspan="3">Cheque of Rs. 1,500 issued in favour of cashier for disbursement of medical allowance from 1/15 to 3/15. But neither the amount pays to the concerned person nor deposited in the municipal fund. The same may be recovered from the official at fault.</td></tr>
<tr><td>14</td><td>Taraori</td><td>2,800</td><td colspan="3">Rs. 2,800 were received on account of fire charges from Janki Home Pvt. Ltd. Alipur Khalsa. But the same amount was neither taken in the cash book nor deposited in bank/pass book. Hence the amount seems to be embezzled.</td></tr>
<tr><td>15</td><td>Safidon</td><td>2,130</td><td colspan="3">Various income of Rs. 2130 realized through G-8 no 17/867 and 5 to 50/889 was still not deposited into Municipal Fund and embezzled. The same may be realized alongwith interest from the official at fault.</td></tr>
</table>

		1,57,716	Various amount of income totalling Rs. 1,57,716 were credited late into Municipal fund. Thus, the amount was temporarily misappropriated.
16	Shahabad	19,213	Rs. 19,213 realized on account of building application fees and development charges etc. vide G-8 no. 90 receipt no. 3 to 7 were deposited after delay of 118 days. Thus, the amount was temporarily misappropriated.
17	Ladwa	8,550	Rs. 8,550 realized on account of fire call charges vide G-8 No. 269 Receipt No. 74, 75 & 77 - 85 dated 13.03.2015 were not deposited into Municipal fund and embezzeled. Beside This the receipt bearing no. 76 and 73 were missing from G-8 potential value receipt book no. 269 and no. 390 which was serious lapse. Hence the responsibility of the officer may be fixed and suitable action may be taken against the defaulting officer.
		86,550	Various amount of income totalling RS. 86,550 were credited into Municipal Fund after a delay of 1 to 6 months. Thus, the amount was temporarily misappropriated.
		1,75,750	Rs. 1,75,750 realized on account of motor tax vide G-8 Receipt No. 32-100 of book No. 430 were not deposited into Municipal Funds. Hence the amount was embezzled.
18	Assandh	2,299	Rs. 2,299 realized through various G-8 receipts were not deposited by the official into Municipal Fund as detailed in AR no. 1 & 6 dated 14/5/15. Hence the amount was embezzled.
19	Nissing	31,271	An amount of Rs. 31,271 collected on 23/11/15 through G-8 receipt no. 69/43 was late credited into Municipal Fund after a delay of 7 days. Thus, the amount was temporarily misappropriated.
20	Kharkhoda		Rs. 5,28,425 were paid to the contractor on account of refund of security. During the post audit of G-29 security register it was noticed that the amount have already been refunded to the contractor which resulted into double payment amounting to Rs. 5,28,425 and committee sustained a loss of Rs. 5,28,425. The recovery of the amount of Rs. 5,28,425 was made vide G-8 no. 65/215 dated 26/1/16, cheque no. 498516 & 602283 dated 5/2/16 and 23/10/15 respectively but the penal interest was not recovered so far. The same may be recovered from the contractor or official at fault.
21	Samalkha	6600	Income of RS. 14,600 relized on account of surcharge on vehicle vide receipt book no. 48 but on receipt book no. 80/48 amount of Rs. 8,000 were shown shown realized instead of Rs. 14,600 by using fluid/overwriting. Thus Rs. 6,600 were embezzled.
		1,32,300	During the tracing of income in cash book through receipt book it was noticed that both parts of receipt book no. 03/48 to 10/48 were filled with pen instead of carbon while the original part should have been issued to the quarter concerned and counterfoil should have

<table>
<tr><td></td><td></td><td></td><td>been retained in the receipt book. Thus, the genuineness of 1,32,300 as detailed below, realised through above said receipt book could not be judge in audit.
<table>
<tr><th>Sr. No.</th><th>Date of realization</th><th>Receipt book No.</th><th>Amount</th><th>Remarks</th></tr>
<tr><td>1</td><td>13.03.2014</td><td>03/48</td><td>6,500</td><td>Issued to Sub-Divisional authority for surcharge on driving license, registration certificate of vehicle.</td></tr>
<tr><td>2</td><td>13.03.2014</td><td>03/48</td><td>6,500</td><td>-do-</td></tr>
<tr><td>3</td><td>14.03.2014</td><td>03/48</td><td>18,200</td><td>-do-</td></tr>
<tr><td>4</td><td>13.03.2014</td><td>03/48</td><td>18,200</td><td>-do-</td></tr>
<tr><td>5</td><td>13.03.2014</td><td>03/48</td><td>7,600</td><td>-do-</td></tr>
<tr><td>6</td><td>13.03.2014</td><td>03/48</td><td>7,600</td><td>-do-</td></tr>
<tr><td>7</td><td>13.03.2014</td><td>03/48</td><td>5,300</td><td>-do-</td></tr>
<tr><td>8</td><td>13.03.2014</td><td>03/48</td><td>5,300</td><td>-do-</td></tr>
<tr><td>9</td><td>14.03.2014</td><td>03/48</td><td>13,600</td><td>-do-</td></tr>
<tr><td>10</td><td>13.03.2014</td><td>03/48</td><td>13,600</td><td>-do-</td></tr>
<tr><td>11</td><td>14.03.2014</td><td>03/48</td><td>4,900</td><td>-do-</td></tr>
<tr><td>12</td><td>13.03.2014</td><td>03/48</td><td>6,600</td><td>-do-</td></tr>
<tr><td>13</td><td>14.03.2014</td><td>03/48</td><td>7,300</td><td>-do-</td></tr>
<tr><td>14</td><td>13.03.2014</td><td>03/48</td><td>7,300</td><td>-do-</td></tr>
<tr><td>15</td><td>13.03.2014</td><td>03/48</td><td>1,900</td><td>-do-</td></tr>
<tr><td>16</td><td>14.03.2014</td><td>03/48</td><td>1,900</td><td>-do-</td></tr>
<tr><td></td><td colspan="2">Grand Total</td><td>1,32,300</td><td></td></tr>
</table></td></tr>
<tr><td>22</td><td>Indri</td><td>5,491</td><td>Various income of Rs. 5,491 were less credited into municipal fund during the period of 8/15 & 9/15. Hence the amount was temporarily mis-appropriated.</td></tr>
<tr><td></td><td>Total</td><td colspan="2">4,41,79,485</td></tr>
</table>

The Department in its written reply stated as under: -

Appendix-'F'			
Statement showing the cases of Embezzlement/Misappropriation/Temporary Misappropriation and Cases likely to turn out to be so.			
Sr. No.	**MCs/ Improvement Trusts**	**Amount**	**Particulars**
1	Faridabad	16,654	The amount mentioned in the para has been recovered and deposited in the municipal fund. The record has been shown to Local Audit and recommended for dropping the Para.
		5,740	The amount mentioned in the para has been recovered and deposited in the municipal fund. The record has been shown to Local Audit and recommended for dropping the Para.
		26,500	Entry has been made in the register and record has been shown to Local Audit and recommended for dropping the Para.
2	Panipat	44,080	It is submitted that the voucher for Rs. 44,080.00 was not traced in office record. The then Accountant Sh. Mukesh Kumar deposited Rs. 44,080/- vide Cheque No. 296331 dated 16.06.2022 through G-8 No. 140372228027665 dated 16.06.2022. Hence, Para may be dropped.
3	Rohtak	39,454	It is submitted that amount of Rs. 30,281.00 out of Rs. 39,454.00 has been recovered and remaining amount of Rs. 9,173.00 is being recovered.
		1,59,928	(a) The late deposits were due to holidays, being on leave of concerened staff and excessive work load. However, the directions have been issued for timely deposit of the amounts in the bank accounts of municipalities on daily regular basis. However, manual receipt of cash has been minimised and fixed at maximum of Rs. 5000.00 per transaction. Arrangements have been made with the banks for collection of cash by the bank staff from the municipalities on the same day or maximum on next day. The most of the transactions related to municipal dues are being made online by the public. Municipalities have made agreements with banks for payment gateway to ensure the realtime transactions. As such the possibility of late deposits have been totally obviated.
4	Yamuna Nagar	2,95,459	As per reply given at Sr. No. 3 (b) above.
5	Thanesar	1,936	The total amount of Rs. 15,318.00 (1936+13382) has been got

			recovered from concerned and has been deposited in Municipal fund.
		13,382	Income of Rs. 13,382 realized through G-8 potential value no. 139 Serial No. 41 & 42 vehicle tax were not deposited to Municipal fund and embezzled.
6	Tohana	10,86,987	The amount of Rs. 10,86,987.00 was received on account of income generated from Development charges, security charges, malba fees etc. and was credited into municipal fund after a delay of 1½ month to 2½ years. The concerned employee has been directed to deposit the amount of interest on the amount late deposited by him. However, the chances of such instances have been eliminated due to the measures mentioned at Sr. No. 3(b) of Page No. 8.
7	Kaithal	3,069	The amount of Rs. 3069.00 has been desposited on 07.08.2021.
8	Rewari	4,058	(a) The amount of Rs. 4058.00 was desposited on 26.09.2016.
		8,87,364	(b) The amounts were being collected by the concerened SDM office on account of tax on registration of vehicles and issuance of driving licenses. The same was being deposited by them with municipalities once or twice in a month. Due to the said reason, there was always delay in deposit of funds under this head. However, recovery of tax under these heads has been stopped by the Government since the year 2014-15.
		1,82,230	Shri Manoj Kumar, Junior Engineer was transferred & relieved from MC, Rewari. So, the amount was drawn in favour of another employee and not in the name of Shri Manoj, Junior Engineer, on account of making payment to the labourers. All cuttings are attested by DDO and audited as well. Hence, there is no misappropriation/embezzlement in this case.
		3,75,00,000	The funds were taken for salary & allowances to the employees due to poor financial position of the Municipal Council, Rewari. But as of now the amount has been refunded to the concerned grant/account head and the loan amount has been settled.
9	Bhiwani	3,44,923	As per reply given at Sr. No. 3 (b) of Page No. 8.
10	Gohana	7,37,500	As per reply given at Sr. No. 3 (b) of Page No. 8.

<table>
<tr><td></td><td></td><td>18,10,449</td><td>The amount of Rs. 9,01,854.00 & Rs. 9,08,595.00 were deposited in Service Tax Department by MC, Gohana.</td></tr>
<tr><td>11</td><td>Sohna</td><td>3,26,250</td><td>As per reply given at Sr. No. 3 (b) of Page No. 8.</td></tr>
<tr><td>12</td><td>Barwala (Hisar)</td><td>61,352</td><td>The amount/fees recovered on account of rents of shops/ house tax or other tax is required to be deposited in the municipal fund on the same day. The delay in the instant case has been due to retirement of the cashier.
However, now the recurrence of such incidents has been eliminated due to the measures taken by the department as mentioned at Sr. No. 3 (b) of Page No. 8.</td></tr>
<tr><td>13</td><td>Nilokheri</td><td>1,500</td><td>The amount of Rs. 1500.00 has been deposited in municipal funds on 24.05.2022 & the same has been paid to employee.</td></tr>
<tr><td>14</td><td>Taraori</td><td>2,800</td><td>The amount of Rs. 2800.00 has been deposited and entered in cash book/pass book on 27.04.2015.</td></tr>
<tr><td rowspan="2">15</td><td rowspan="2">Safidon</td><td>2,130</td><td>The amount of Rs. 2130.00 had been deposited on 09.01.2015 (Rs. 1000.00) and 17.06.2015 (Rs. 1130.00).</td></tr>
<tr><td>1,57,716</td><td>The penalty amount of Rs. 1500.00 on account of delayed depositha<u></u>s been recovered on 11.08.2021.</td></tr>
<tr><td>16</td><td>Shahabad</td><td>19,213</td><td>The amount of Rs. 19,213.00 has been deposted into Municipal fund and entered at page No. 71 of cash book. Further, the amount of Rs. 745.00 has also been recovered on account of interest for late deposit of the said amount. The said employee has expired on 11.09.2021.However, now the recurrence of such incidents has been eliminated due to the measures taken by the department as mentioned at Sr. No. 3 (b) of Page No. 8.</td></tr>
<tr><td rowspan="2">17</td><td rowspan="2">Ladwa</td><td>8,550</td><td>Receipt Book No. 269
Full amount with inerest has been recovered.
Further, receipt No. 76 of book No. 269 has been cancelled and the original receipt is attached with the duplicate receipt. The said receipt is not issued in favour of any person.Regarding Receipt Book No. 390, it is clarified that the following amounts have been entered in cashbook of MC Ladwa and which was duly verified by audit also :-
<table>
<tr><th>Receipt No.</th><th>Cash book page No.</th><th>Amount</th></tr>
<tr><td>1-13</td><td>41</td><td>228.00</td></tr>
<tr><td>14-77</td><td>44</td><td>816.00</td></tr>
<tr><td>78-86</td><td>55</td><td>156.00</td></tr>
<tr><td>87-99</td><td>67</td><td>268.00</td></tr>
<tr><td>100</td><td>68</td><td>12.00</td></tr>
<tr><td></td><td>TOTAL</td><td>1480.00</td></tr>
</table></td></tr>
<tr><td>86,550</td><td>As per reply given at Sr. No. 3 (b) of Page No. 8.</td></tr>
</table>

<table>
<tr><td></td><td></td><td>1,75,750</td><td>The entries of G-8 in cash book have already been entered and the same has also been verified by the audit as under:-
<table>
<tr><th>Receipt No.</th><th>Cash book page No.</th><th>Amount</th></tr>
<tr><td>32-69</td><td>36</td><td>95700</td></tr>
<tr><td>70-97</td><td>8</td><td>73430</td></tr>
<tr><td>98-100</td><td>63</td><td>6600</td></tr>
<tr><td></td><td>TOTAL</td><td>175730</td></tr>
</table>
The total amount of Rs. 1,75,730.00 has been deposited in MC fund and duly verified by Audit.</td></tr>
<tr><td>18</td><td>Assandh</td><td>2,299</td><td>The amount of Rs. 2,299.00 has alredy been deposited on 06.08.2021.</td></tr>
<tr><td>19</td><td>Nissing</td><td>31,271</td><td>As per office record the following payments have been deposited on given dates in MC fund:-
<table>
<tr><th>Receipt No.</th><th>Date</th><th>Amount</th></tr>
<tr><td>66/43</td><td>26.11.2015</td><td>576</td></tr>
<tr><td>67/43</td><td>27.11.2015</td><td>72</td></tr>
<tr><td>68/43</td><td>27.11.2015</td><td>29615</td></tr>
<tr><td>69/43</td><td>30.11.2015</td><td>834</td></tr>
<tr><td>70/43</td><td>30.11.2015</td><td>174</td></tr>
<tr><td>TOTAL (Rs.)</td><td></td><td>31,271</td></tr>
</table>
The total amount of Rs. 31,271.00 had been deposited on 30.11.2015 due to gazetted holidays for two days during the above said period. However, now the recurrence of such incidents has been eliminated due to the measures taken by the department as mentioned at Sr. No. 3 (b) of Page No. 8.</td></tr>
<tr><td>20</td><td>Kharkhoda</td><td></td><td>The penalty amountingto Rs. 5,000.00 on the amount of Rs. 52,84,25.00 has already been recovered on 12.08.2021.The contractors have also submitted the undertaking that they will deposit the amount, if any, is detected against them by audit.</td></tr>
<tr><td>21</td><td>Samalkha</td><td>6600</td><td>The receipts of said amounts were issued by the clerk of SDO (C), Smalkha and due to clerical mistake, the wrong amount was shown and it was corrected by applying fluid on the receipts. However, the corrected amount was entered in the cash book.
Now the recurrence of such incidents has been eliminated due to the measures taken by the department as mentioned at Sr. No. 3 (b) of Page No. 8.</td></tr>
<tr><td></td><td></td><td>1,32,300</td><td>The receipts of said amounts were issued by clerk of SDO (C), Smalkha and due to clerical mistake, the amounts received through these receipts have been entered without using carbon paper. The same amount was entered in cash book. However,</td></tr>
</table>

			now the recurrence of such incidents hasbeen eliminated due to the measures taken by the department as mentioned at Sr. No. 3 (b) of Page No. 8.
22	Indri	5,491	The amount of Rs. 5,491.00 has already been recovered and entered in the cash book.
	Total	**4,41,79,485**	

समिति ने चाहा है कि जो 441.79 लाख रुपये की रिकवरी थी उसमें से 9,173 रुपये की जो रिकवरी बची है उसको स्थानीय निकाय विभाग द्वारा जल्दी से जल्दी रिकवर करने की आवश्यकता है और साथ ही विभाग अपना रिकॉर्ड भी देखे कि रिकॉर्ड पूरा किया है या नहीं और लोकल ऑडिट विभाग भी रिकॉर्ड को चेक करे और रिपोर्ट समिति को भेजी जाए। तब तक इस पैरे को पेंडिंग रखा जाता है।

[5] Para No. 8 – (Appendix-G- I) Non-Recoveries/ Short- Recoveries and Loss of Revenue:-

i. Non-recoveries/Short recoveries and losses of revenue to the tune of Rs. 1764.08 lakh for the year 2015-16 as detailed in **Appendix-G I** to this report was detected in audit during the year.

Sr. No.	MCs/Town Improvement Trusts	Amount	Particulars
1	Faridabad	12,47,059	Rs. 12,47,059 were outstanding on account of fire fighting charges against various companies/ firms/individuals.
		83,56,650	Cost of 55711 cement bags & Rs. 150 per bag amounting to Rs. 83,56,650 were not recovered from the running Bill of the contractors in the execution of development works.
3	Panipat	1,06,41,365	Rent of Rs. 1,06,41,365 was either not recovered or less recovered from officials/officers of District Administration who occupied Municipal Building.
		5,15,850	Rs. 5,15,850 were outstanding on account of fire fighting charges against various Gram Panchayats/Councils.
4	Rohtak	34,94,751	Rs. 34,94,751 were outstanding on account of rent of meat shops, against tenants as on 31.03.2016.
5	Hisar	41, 934	Rs. 41,934 were short realized on account of development charges and Residential building application charges
		81,65,264	Sanitation contractors were required to collect the user charges levied by the Corporation and have to pay penalty if failed to collect the same. On the contrary, penalty for the month of 3/12, 4/12, 7/12 and 8/12 were waived off in clear violation of agreement. Due to non-collection of user charges corporation also suffered a loss of Rs. 81,65,264

6	Panchkula	6,93,988	The corporation has paid Rs. 6,93,988 on account of interest in CWP 10812 of 2011 Ashok Bansal V/s State of Haryana in respect of shopping mall-cum-multiplex with hotel at old Chandigarh Shimla Road (NH-22) near Railway crossing Pinjor. The causes of loss may be ascertained and recovered from the contractor/officials at fault.
		5,000	Due to non-filing the case M.C. Panchkula V/s Sadeek Mohhammad in time in the court the Municipal Corporation suffered a loss of Rs. 5,000 as cost of appeal.
		-	No income on account of slaughter House in Kalka zone was realised during the period under report resulting into loss of revenue to Municipal Corporation. The matter needs to be looked into by the Municipal Corporation.
		-	No. of milk booth sites for selling Vita milk booth and other milk products were rented out to various vendors by HUDA and the rent of Rs. 1,500 or more per booth is being recovered through Haryana Diary Development and Food Corporation Sector-2, Panchkula by HUDA. After the transfer of sector/scheme of Municipal Corporation the rent of said booths should have been deposited with the Municipal Corporation.
6A	Yamuna Nagar	41,965	Dues of Rs. 20,723 and Rs. 21,242 were outstanding against the alottes of S.C.F. No. 41 & 25, Sarojni Colony Part-1 respectively were not recovered.
7	Ambala	15,600	Rs. 15,600 were outstanding on account of fire fighting charges against various Gram Panchayats.
8	Karnal	12,61,400	On checking the action register for lease of agriculture land in various village merge in corporation, it was noticed that lease money amounting to Rs. 12,61,400 was not recovered so far and not any action was initiated for vacation of land by cancelation of lease which resulted into of revenue to the tune of Rs. 12,61,400.
		99,57,504	Rent of shop was to be realized by 07th of each month without penalty @ Rs. 50/- per day and 12% interest for delayed period were to be realized as per instructions issued from time to time by Director, Urban Local Bodies, Haryana, Chandigarh, memo No. TP-A/9935-10001 dated 06.03.2002 and CTP-A/2007/9792-9885 dated 13.03.2007. But the rent of shops was not being realized from the tenants. As such Rs. 99,57,504 were outstanding against tenanats on account of arrear of rent and penalty.
		2,56,314	Rs. 2,56,314 were outstanding on account of personal loan against those who have been expired/retired/transferred from Municipality and no dues/last pay certificate also have been issued without recovery of outstanding amount. Responsibility for this lapse be fixed.

<table>
<tr><td></td><td></td><td>2,24,400</td><td>Rs. 2,24,400 were outstanding on account of fire fighting charges against Gram Panchayats.</td></tr>
<tr><td></td><td></td><td>16,29,424.75</td><td>Rs. 16,29,424.75 were received as income in cash Book during 3/72 to 31.032015 but the credit of the same was still not pointed and in bank pass book. Hence the amount is still, outstanding as per reconciliation statement. The bank authorities may be approached and amount got credited in Municipal Fund, failing which the demand be raised against persons whose cheques were dishonoured; beside investigating the matter.</td></tr>
<tr><td>9</td><td>Narwana</td><td>63,02,746</td><td>Rs. 63,02,746 were outstanding on account of shop rent, against the tenants.</td></tr>
<tr><td></td><td></td><td>5,00,054</td><td>During the collection of rent from tenants Rs. 5,00,054 @ 12.36% of the actual receipt i.e., Rs. 40,45,742) were less received as service tax resulting into loss of revenue to Govt.</td></tr>
<tr><td>10</td><td>Tohana</td><td>5,280</td><td>Payment of house rent allowance was made to Shri Surender Dahiya, J.E. inspite of the quarter allotted to him on 22.12.14. The recovery of Rs. 5,280 paid w.e.f. 23.12.2014 to March, 2015 may be recovered at early.</td></tr>
<tr><td></td><td></td><td>32,400</td><td>Rs. 32,400 were outstanding on account of fire fighting charges against Gram Panchayats.</td></tr>
<tr><td>11</td><td>Kaithal</td><td>1,65,000</td><td>Rs. 1,65,000 were outstanding on account of annual renewal fees of mobile towers against mobile companies</td></tr>
<tr><td></td><td></td><td>18,18,609</td><td>Rs. 1,80,18,609 were outstanding on account of arrears of rent of shops against the tenants</td></tr>
<tr><td>12</td><td>Rewari</td><td>3,46,500</td><td>During the year 2011-12 to 2013-14 dues of bid money of contract of hides and skins of Dead animals were not fully realized as per details given below. Besides this, auctions for the year 2014-15 and 2015-16 were also not made which resulted into loss of revenue to Municipal Fund.
<table>
<tr><th>Name of Defaulting persons</th><th>Period of contract</th><th>Amount of Contract</th><th>Amount realized (in Rs.)</th></tr>
<tr><td>Shri Naresh Kumar S/o Shri Ram Phal</td><td>2011-12</td><td>1,80,100</td><td>1,10,000</td></tr>
<tr><td>Shri Rajesh S/o Shri Rameshwar Dayal</td><td>2012-13</td><td>2,25,400</td><td>1,15,000</td></tr>
<tr><td>Shri Sher Singh S/o Shri Chand</td><td>2013-14</td><td>2,26,000</td><td>60,000</td></tr>
</table></td></tr>
</table>

			Nil | 2014-15 | Contract not Given | Nil Nil | 2015-16 | Contract not Given | Nil
13	Sirsa	11,53,784	Rs. 11,53,784 were outstanding on account of rent of shops against the tenants who left the shops without depositing the rent.
		4,22,273	Rs. 4,22,273 were outstanding against contractor of dead animals and slaughter house and the same may be recovered from the firm concerned or from the official at fault.
14	Jind	1,21,485	Rs. 1,21,485 were outstanding on account of building application fee/ EDC/ Development charges.
		10,93,866	In compliance of order. of Deputy Commissioner, Jind conveyed vide memo no. 1791 dated 22/5/15 the recovery of embezzled amount of Rs. 3,67,069 from Sh. Nilarjan Kumar, peon and interest thereof i.e., RS. 7,26,797 from dealing officer and official of the Municipal Council, Jind was still not made good. The same may be recovered now.
		19,45,444	Rs. 19,45,444 were outstanding on account of arrears of rent against the tenants.
15	Palwal	5,94,000	A tender for displaying advertisement in M.C. Limit was invited on dated 17/01/2013 in the year 2012-13 and allotted to M/s Balaji Advertisement Delhi being highest bid prices for Rs. 31,74,000 per annum for three years 2013-14, 2014-15 and 2015-16 with the condition 10% annual increase in the bid price accordingly the advertisement amount for the year 2014-15 worked out to Rs. 34,91,400/- (10% increase) out of which only Rs. 28,97,400 deposited by contractor and no amount was shown credited in the year 2015-16. Hence, Rs. 5,94,000 were short realized.
		22,35,099	A meat market consisting of 25 shops and slaughter House was got constructed in the year 2002-03 by the council, out of which 11 shops were let-out on 31.03.2003 & 08.04.2003. But the rent of shop was not released/recovered from the tenants, which resulted in a loss of Rs. 22,35,099 (excluding penalty). Non-letting of 14 shops also resulted in recurring loss of revenue to the Council fund.
16	Narnaul	7,44,920	Due to non-realization of interest @ 12% from the tenants who paid the rent after two months of its becoming due, the Municipal Council sustained a loss to the tune of Rs. 7,44,920.
		1,10,900	Rs. 1,10,900 were outstanding on account of fire fighting charges against various Gram Panchayats/Municipal Committees.

		23,400	Rs. 23,400 on account of license fees were not realized from the applicant who applied for license which caused a huge loss to the Municipal fund.
17	Bhiwani	5,62,112	Rs. 5,62,112 + service tax of the shop rent for the year 2013-14 & 2014-15 were short released.
		2,01,369	Rs. 2,01,369 were outstanding on account of External Development Charges against in respect of missal No. 188 dated 22.10.2014.
		5,57,299	Development charges amounting to Rs. 5,57,299 were not realized while sanctioning building plan missal No. 42 of 01.05.2015
		1,17,172	1,17,172 were outstanding on account of boundary wall fees, malba fees, labour fees etc,
		52,30,683	Development charges on commercial buildings has been levied at the rate of Rs. 600/800 per sq. Metre as per Govt. (DULB) notification no. 20/35/2010-6C1 dated 4/4/2012 issued without superceding the earlier instructions on the subject. Before this notification External Development charges were being levied as per Director, Urban Development Memo no. CTP/2004/ AI11/1429-95 dated 10.01.2005. The rates prescribed vide this memo were to be enhanced @ 10% per year on every lst January. Thus, these rates were much higher than Rs. 600/800. The reasons of ignoring the higher rates and levying lower rate of development charges were not specified either by the Government or the Municipal Council. Hence, either the issue be got clarified from appropriate authorities or the development charges be realized at higher prescribed rate to guard against the loss of revenue and the efforts may be made to get recover the short realization of Rs. 52,30,683.
18	Mandi Dabwali	1,10,000	Rs. 1,10,000 were outstanding on account of renewal fees against various mobile companies.
19	Gohana	26,20,000	Rs. 26,20,000 were outstanding on account of Renewal fees, Security, Installation fees of towers against mobile companies.
		42,500	Rs. 42,500 were outstanding on account of fire fighting charges against various Gram Panchayat/ firms/ factories and individuals.
		----	Vehicle Registration fees of Rs. 11,19,400 during the period 2/15 to 3/16 have been entered in the period 2/15 to 3/16 have beeen entered in the vehicle fee collection register without proper record of vehicle. The details of income collected through SDM Office, Gohana Has not been Shown vehicle wise, in the absence of which the accuracy of income received could not be verified and there may be a chances of misappropriation embezzlement.
		11,75,948	Rs. 11,61,969 & Rs.13,979 were outstanding on account of residential quarter against honourable sub-judge Gohana and Shri Sushil Kumar S/o Shri Moti Ram respectively.

20	Charkhi Dadri	1,69,200	Rs. 1,69,200 were outstanding on account of fire fighting charges against various Gram Panchayats/ firms/factories and individuals.
21	Sohna	4,800	Rs. 4,800 were short realized as income of G-8 register in account of municipal vehicle test charges in the office of SDO(C), Gurgoan (South) under the driving license & vehicle registration.
		Municipal Committees	
22	Narnaund	2,10,000	Rs. 2,10,000 were outstanding against various mobile companies.
		5,000	Rs. 5,000 were outstanding against Shri Rajender Kumar, contractor on account of dead animals contract.
		12,000	Rs. 12,000 were outstanding on account of fire fighting charges against Gram Panchayats.
		10,99,242	Rs. 10,99,242 were outstanding on account of rent of shops against the tenants.
23	Julana	2,76,664	Rs. 2,76,664 were outstanding against mobile towers companies. Moreover, generator charges @ Rs. 60/- per Horse Power were also not charged from them.
24	Nilokheri	75,200	Rs. 75,200 were outstanding on account of fire fighting charges against Gram Panchayats.
		15,92,889	Rs. 15,92,889 were outstanding on account of rent of shops against the tenants.
25	Tarori	92,400	Rs. 92,400 were outstanding on account of fire fighting charges against Gram Panchayats.
		4,13,612	Rs. 4,13,612 were outstanding on account of rent of shops against the tenants.
		8,11,000	Rs. 8,11,000 were outstanding on account of installation/renewal fees of towers against mobile firm/companies.
27	Safidon	1,45,000	Rs. 1,45,000 were outstanding against mobile tower companies. Moreover, Moreover, generator charge @ 60/- per HP was also not charged.
28	Ganaur	2,40,000	Rs. 2,40,000 were outstanding against various mobile companies.
		--------	Income from the advertisement fees/hoarding fees for various advertisement/hoarding in municipal area were not realized by the municipal committee.
30	Shahabad	2,70,000	Rs. 2,70,000/- were outstanding on account of annual renewal fees of towers against mobile companies.
		29,27,977	Rs. 29,27,977/- were outstanding on account of arrears of rent of shops against the tenants.
31	Ladwa	8,45,000	Rs. 8,45,000 were outstanding on account of annual renewal fees of towers against mobile companies.
32	Naraingarh	1,15,900	Rs. 1,15,900 were outstanding on account of fire fighting charges against various Gram Panchayats.

<table>
<tr><td></td><td></td><td>6,74,000</td><td>Rs. 6,74,000 were outstanding on account of annual renewal fees of towers against mobile companies.</td></tr>
<tr><td></td><td></td><td>7,57,432</td><td>Rs. 7,57,432 were outstanding on account of arrear of rent of shops against the tenants.</td></tr>
<tr><td>34</td><td>Assandh</td><td>11,96,705</td><td>Rs. 11,96,705/- were short realized on account of rent of the shops from the tenants.</td></tr>
<tr><td>35</td><td>Cheeka</td><td>2,18,28,021</td><td>Rs. 2,18,28,021 were outstanding on account of rent of Municipal shops</td></tr>
<tr><td rowspan="2">36</td><td rowspan="2">Kalayat</td><td>1,60,000</td><td>Rs. 1,60,000 were outstanding against various mobile companies.</td></tr>
<tr><td>------</td><td>Due to non-recovery of service tax from the tenants of shops, municipal committee suffered a loss of revenue.</td></tr>
<tr><td rowspan="2">37</td><td rowspan="2">Gharaunda</td><td>94,400</td><td>Rs. 94,400 were outstanding on account of fire fighting charges against various Gram Panchayats.</td></tr>
<tr><td>8,81,500</td><td>Rs. 8,81,500 were outstanding on account of annual renewal fees of tower against mobile cellular phone companies.</td></tr>
<tr><td rowspan="3">38</td><td rowspan="3">Ratia</td><td>1,20,000</td><td>Rs. 1,20,000 were outstanding on account of annual renewal fees of tower against the 1 mobile companies.</td></tr>
<tr><td>27,800</td><td>Rs. 27,800 were outstanding on account of fire fighting charges against various Gram Panchayats/ Institution/Individuals.</td></tr>
<tr><td>1,56,043</td><td>Rs. 1,56,043 were less realized on account of building application fee</td></tr>
<tr><td>39</td><td>Bawani Khera</td><td>61,267</td><td>As per the instances given below interest on delayed realization of rent of shop/service tax were not realized as yet. The same may be realized alongwith rent of next month
<table>
<tr><th>Amount</th><th>Particulars</th><th>Remarks</th></tr>
<tr><td>2,995</td><td>Non realization of interest on delayed deposited on rent of shop.</td><td>Pointed out in audit requisition no. 2 dated 12/05/2015</td></tr>
<tr><td>17,168</td><td>Non realization of interest on delayed deposited on rent of shop and service tax</td><td>Pointed out in audit requisition no. 8 dated 31/08/2015</td></tr>
<tr><td>2,084</td><td>Non realization of interest on delayed deposited on rent of shop.</td><td>Pointed out in audit requisition no. 13 dated 30/10/2015</td></tr>
<tr><td>39,020</td><td>Non realization of interest on delayed deposited on rent of shop, service tax and short realization of rent</td><td>Pointed out in audit requisition no. 18 dated 30/10/2015</td></tr>
</table></td></tr>
</table>

40	Haily Mandi	2,81,625	During the collection of rent from tenants Rs. 2,18,625 (@ 15% of the actual receipt of Rs. 14,57,500) were not recovered as service tax resulting into loss of revenue to Government.
41	Farukh Nagar	31,241	Service tax of Rs. 31,241 @ 15% on the collected rent amounting to Rs. 2,08,272 were not realized at the time of collection of rent. Beside this the amount of the prevailing rate of service tax is worked out since 30.11.2012.
42	Samalkha	1,772	Due to realization of service tax @ 12.36% instead of 14% from tenants Rs. 1,772 were short realized.
43	Indri	58,800	Rs. 58,800 were outstanding on account of fire fighting charges against various Gram Panchayats.
		30,08,088	Rs. 30,08,088 were outstanding on account of arrear of rent of shops against tenants.
44	Bawal	13,87,658	During the collection of rent from tenants Rs. 13,87,658 (@ 12.36% to 14% of the actual receipt) were less received as service tax resulting into loss of revenue to Government.
45	Kalawali	16,700	Rs. 16,700 (Rs. 2,300 + Rs. 14,400) were outstanding on account of building fees & cess charges
		1,82,207	Rs. 1,82,207/- Service tax of 1,82,207 for the period 01.06.2007 to 30.09.2009 were not realized at the time of collection of rent from the tenants.
46	Jhajjar	6,43,680	Rs. 6,43,680/- were still outstanding as a contract money of hoarding/Unipoles against M/s D.S. Enterprises which Amy be realized along with 12% interest.
		Town Improvement Trusts	
48	Ambala	12,41,796	Rs. 12,41,796 were outstanding on account of rent of 34 shops against the tenants.
49	Jind	39,28,812	As per demand and collection register Rs. 39, 28, 812 were outstanding as on 31.03.2016 on account of enhancement fees.
50	Bhiwani	1,17,65,658	Rs. 1,17,65,658/- were lying in arrear of sale of plots of Improvement Trust, Bhiwani due to stoppage /discontinuation of instalment by the aloottees. The same may be recovered at early.
51	Mandi Dabwali	27,738	Improvement Trust introduced some schemes for beautification of the city by allotting plots behind the municipal shops charging Non-refundable amount for beautification and development charges from plot holders. The charges were to be deposited in four equal instalments by plot holders but Rs. 27,738 were still outstanding.
	Total	**17,64,07,676**	

The Department in its written reply stated as under: -

Sr. No.	MCs/Town Improvement Trusts	Amount	Reply
1	Faridabad	12,47,059	(a) The fire in urban as well as rural areas is being extinguished/controlled through the Fire Stations established in the municipal areas. Previously the charges were being levied on account of extinguishing the fire in the rural areas. The recovery is being made through District Development and Panchayat Officers from the respective panchayats. However, in most of the cases this amount was not being recovered due to paucity of funds with the panchayat. In municipal areas no such charges were being levied which also was a reason for non-payment of such charges by panchayats. Now as per the provisons of section 42 (1) of Haryana Fire and Emergency Services Act, 2022, no charges shall be levied for extinguishing the fire and rescue operations within the State. Further, the Directorate of Fire and Emergency Services has been transferred to Revenue and Disaster Management Department, Haryana w.e.f. 01st January, 2023.
		83,56,650	It is submitted that notices have been issued to 80 contractors for recovery of amount on account of supply of cement bags. The amount of Rs.3,07,350.00 in respect of 2049 cement bags has been recovered so far. It is also stated that some contractors have expired and some are not living on address available in MCF record. The recovery of the pending amount is under process.
3	Panipat	1,06,41,365	It is submitted that the Government Library Building mentioned at Sr. No. 1 does not belong to Municipal Corporation. However, efforts are being made to recover the amount of rent from all the remaining buildings mentioned at Sr. Nos. 2 to 8. The recovery notices have also been issued to concerned quarters.
		5,15,850	As per the reply submitted at Sr. No. 1(a) of page No. 15.
4	Rohtak	34,94,751	The amount of Rs. 20,36,040.00 has been recovered till 31.03.2024 out of the total amount of Rs. 39,94,751.00. The efforts are being made for recovery of balance amount.
5	Hisar	41, 934	It is submitted that notice has been issued to applicant for submission of remaining fees on 07.01.2015 but applicant had failed to submit the fees due to which M.C., Hisar revoked the sanction on 11.06.2015.

		81,65,264	MC, Hisar had alotted the sanitation contract to Shiva Security & Placement Services, Haryana Manpower Services, Sampark Services and A1 Infrabus Pvt. Ltd. in the year 2012-13. The agency has to collect the user charges in MC area as per condition of the tender and failing which the amount of user charges will have to be deducted from the contractor's bill. There was a trial period of two months from 01.03.2012 to 30.04.2012. Contractor had submitted in writing that no user charges are being paid by the residents. The residents were also making complaint in MC office that contractor is demanding the money on account of user charges. Commissioner, Municipal Corporation, Hisar vide his order dated 25.07.2012 withdrew the condition of charging of user charges mentioned in the agreement.The period from 01.03.2012 to 30.04.2012 was of trial period and the amount of user charges deducted in the month of March, 2012 was adjusted in the month of May, 2012 and from June, 2012 onwards, the said condition had been removed.
6	Panchkula	6,93,988	It is submitted that the permission for construction of shopping mall-cum- multiplex with hotel at old Chandigarh Shimla Road (NH-22) near Railway Crossing, Pinjore was granted to Shri Ashok Bansal on 30.08.2006 with a specific condition that the construction will be completed within a period of 3 years. The applicant will have to deposit the external development charges amounting to Rs. 38,87,442.00 with Municipal Committee, Pinjore. The applicant had deposited Rs. 9,71,861.00 on account of 25% of total development charges as 1st instalment with Municipal Committee Pinjore. Thereafter the permission had been cancelled. The applicant had filed a writ petition in Punjab and Haryana High Court in the year 2011. Hon'ble High Court had passed order dated 04.09.2014 to refund the amount of development Charges of Rs. 9,71,861.00 along with interest @ 9% per annum within 4 weeks form the date of order. Advocate General, Haryana had advised to comply with the directions stating that it is not a fit case for filing LPA. Director, Urban Local Bodies vide letter daed 07.10.2014 had directed to release the payment with upto-date interest in favour of the applicant in compliance of ordersof Hon'ble High Court. Accordingly, the payment of Rs. 16,65,849.00 (Rs. 971861+693988 intt.) has been made to the applicant. Thus, no official/officer of MC, Panchkula is responsible for any lapse while making this payment.
		5,000	The reply was not submitted in time due to non-traceability of the concerned file and there has been no intentional delay. Accordingly, the penalty amount was deposited to avoid any adverse remarks by the Ld. Court.

		-	Slaughter Houses were established in the State in the year 2003-04 in compliance of the orders of Hon'ble Hight Court.Later on some of these Slaughter Houses were sealed by Haryana State Pollution Control Board due to non-compliance of statutory requirements. Hence, no income was generated through slaughter houses in the MCs.
		-	The amount of Rs. 1500.00 per booth per month plus 18% GST, totalling Rs. 1770.00 per booth per month were charged by the Municipal Corporation, Panchkula on account of monthly rent from Vita Milk Booths. Municipal Corporation, Panchkula vide resolution dated 12.11.2021 decided to enhance the monthly rent from Rs. 1500.00 to Rs. 5000.00 plus 18% GST, totalling Rs. 5900.00 per booth per month w.e.f. 01.02.2022. An amount of Rs 3,00,220.00 on account of this enhanced rent has also been recovered.
6A	Yamuna Nagar	41,965	The due amounts of Rs. 20,800 and Rs. 21,553.00 on account of S.C.F. Nos. 41 & 25 have already been deposited on 27.01.2016 and 10.03.2016 respectively.
7	Ambala	15,600	The Fire Department has computed an amount of Rs. 48,400.00 for the year 2015-16 and an amount of Rs. 41,400.00 has been recovered while the efforts are underway to recover the remaining amount of Rs. 7,000.00. However, as per the provisons of section 42 (1) of Haryana Fire and Emergency Services Act, 2022, no charges shall be levied for extinguishing the fire and rescue operations within the State. Further, the Directorate of Fire and Emergency Services has been transferred to Revenue and Disaster Management Department, Haryana w.e.f. 01st January, 2023.
8	Karnal	12,61,400	The details of Properties of defaulters are being sought from the Tehsildar, Karnal so that outstanding amount of lease money can be recovered as Arrear of land Revenue as per rules.
		99,57,504	The total amount of Rs. 2.08 Crores (with interest) has been recovered from shopkeepers by MC, Karnal in the year 2021-22. The notices have been issued to shopkeepers to deposit the due amount of rent along with interest & penalty. 291 shopkeepers have applied for purchase of MC shops as per provisions of policy dated 01.06.2021. Out of these, 42 applications approved, 19 rejected and rest applications are pending for decision. An amount of Rs. 520.87 Lakhs have been received from the shopkeepers by MC, Karnal. It is obligatory to deposit all pending rent, penalty, interest and applicable amount of service tax as well as GST before initiating the process for transfer of these municipal shops.

<table>
<tr><td></td><td></td><td>2,56,314</td><td>The case for writing of this outstanding loan amount pertaining to deceased employees is under process.</td></tr>
<tr><td></td><td></td><td>2,24,400</td><td>As per the reply submitted at Sr. No. 1(a) of page No. 15.</td></tr>
<tr><td></td><td></td><td>16,29,424.75</td><td>The cash book has been reconciled for the said period.</td></tr>
<tr><td>9</td><td>Narwana</td><td>63,02,746</td><td>MC, Narwana has recovered the due amount from the shopkeepers mentioned in this para.</td></tr>
<tr><td></td><td></td><td>5,00,054</td><td>MC, Narwana has started charging service tax from the tenants since the year 2019-20.
The Government has announced policy dated 01.06.2021 for sale of MC shops leased/rented for 20 years or more to the existing occupiers. Total 43 applications have been submitted by the shopkeepers for purchase of municipal shops of MC, Narwana. Out of these, 7 applications approved, 32 rejected and 4 applications are pending for decision. It is obligatory to deposit all pending rent, penalty, interest and applicable amount of service tax as well as GST before initiating the process for transfer of such municipal shops.
As such all pending amounts of rent, interest, penalty and applicable amount of service tax as well as GST shall automatically be recovered at the time of sale of these shops.</td></tr>
<tr><td>10</td><td>Tohana</td><td>5,280</td><td>The amount of Rs. 5,280.00 has already been deposited on 12.05.2017.</td></tr>
<tr><td></td><td></td><td>32,400</td><td>As per the reply submitted at Sr. No. 1(a) of page No. 15.</td></tr>
<tr><td>11</td><td>Kaithal</td><td>1,65,000</td><td>The amount of Rs. 1,65,000.00 has been recovered by the municipality.</td></tr>
<tr><td></td><td></td><td>18,18,609</td><td>An amount of Rs. 1,45,89,245.00 has been recovered and cases have been filed against 30 shopkeepers for deposit of arrears of rent. Further, notices have also been issued to remaining shopkeepers for recovery of balance amount of rent.The Government has announced policy dated 01.06.2021 for sale of MC shops leased/rented for 20 years or more to the existing occupiers. It is obligatory to deposit all pending rent, penalty, interest and applicable amount of service tax as well as GST before initiating the process for transfer of such municipal shops. Status of disposal of Municipal Shops/Houses under Mukhyamantri Shehri Nikay Swamitva Yojna (Sale of MC Houses/Shops on lease/rent/tehbazari license fee for 20 years or more) is an under:-
<table>
<tr><th>Total Properties of ULB</th><th>No. of application received</th><th>No. of application approved</th><th>No. of application rejected at MC level</th><th>Land belongs to other depatment</th><th>Demand raised</th><th>Conveyance Deed Executed</th></tr>
<tr><td>313</td><td>111</td><td>73</td><td>38</td><td>0</td><td>72</td><td>66</td></tr>
</table>
Till date an amount of Rs. 404.06 Lakhs has been collected by MC, Kaithal.</td></tr>
</table>

12	Rewari	3,46,500	Due to non-unavailability of land for disposal of dead animals, the amount is less deposited by contractor. Notice has been given to contractor for depositing the outstanding amount.
13	Sirsa	11,53,784	The cases are filed in the Civil Court for recovery of rent from 42 shopkeepers. Three shopkeepers have handed over the possession of their shops to municipality after depositing the complete amount of rent.
		4,22,273	The amount has been recovered and shown to audit.
14	Jind	1,21,485	Notices have been issued for recovery of outstanding amount by MC, Jind. However, after implemanation of No Due Certificate Portal, the property can only be sold after depositing of municipal dues.
		10,93,866	The amount of Rs. 3,67,069.00 & as per order of Deputy Commissioner, Jind conveyed vide memo no. 1791 dated 22/5/15 the interest amount of Rs. 7,26,797 were conveyed to the concerned officers/officials of MC Jind. As the principal amount of Rs. 3,67,069.00 has been recovered from Shri Niranjan Kumar, Peon and amount of Rs. 2,07,656.00 & Rs. 2,07,656.00 (Total 4,15,312.00) has also been received from Sh. Niranjan Kumar Peon & Sh. Vijay Khatak Auditor as interest. Letters have been sent to the concerned for recovery of balance amount of interest.
		19,45,444	MC, Jind has issued notices for recovery of areares of rent from the tenants. Government has announced policy dated 01.06.2021 for sale of MC shops leased/ rented for 20 years or more to the existing occupiers. Total 286 applications have been submitted by the shopkeepers for purchase of municipal shops. Out of these, 210 applications approved, 76 rejected. Till date an amount of Rs. 25.23 Crores have been received from Shopkeepers on account of sale of municipal shops.It is obligatory to deposit all pending rent, penalty, interest and applicable amount of service tax as well as GST before initiating the process for transfer of such municipal shops. As such all pending amounts of rent, interest, penalty and applicable amount of service tax as well as GST shall automatically be recovered at the time of sale of these shops.
15	Palwal	5,94,000	A tender for displaying advertisement in M.C. limits was invited on 17.01.2013 in the year 2012-13 and allotted to M/s Balaji Advertisement Delhi being highest bid prices for Rs. 31,74,000.00 per annum for three years i.e., 2013-14, 2014-15 and 2015-16 with 10% annual increase in the bid price.

<table>
<tr><td></td><td></td><td></td><td>Accordingly, the advertisement amount for the year 2014-15 was worked out to Rs. 34,91,400.00 (10% increase) out of which only Rs. 28,97,400 was deposited by contractor. Hence, Rs. 5,94,000.00 were short deposited. This amount of Rs. 5,94,000.00 could not be recovered from contractor that time because the contractor filed the Court case against MC, Palwal. Now the case has been decided in favour of MC and recovery proceeding have been started.</td></tr>
<tr><td></td><td></td><td>22,35,099</td><td>MC, Palwal issued notices for recovery of rent from Meat Market in the year 2018-19 and 2019-20. But the shopkeepers did not deposit the rent despite of notices issued to them. Action is being taken against these shopkeepers for not depositing the rent.</td></tr>
<tr><td>16</td><td>Narnaul</td><td>7,44,920</td><td>(a) The amount of Rs. 23,909.00 has been recovered on account of late deposit of rent. The balance amount will be recovered in Mukhyamantri Shehri Nikay Svamitva Yojna scheme launched by the Government. Total 270 applications have been submitted by the shopkeepers for purchase of municipal shops. Out of these, only 21 applications have been approved and 248 applications have been rejected. Till date Rs. 2.31 Crore has been received from shopkeepers against 19 municipal shops.</td></tr>
<tr><td></td><td></td><td>1,10,900</td><td>As per the reply submitted at Sr. No. 1(a) of page No. 15.</td></tr>
<tr><td></td><td></td><td>23,400</td><td>MC, Narnaul is putting in efforts for recovery of license fee. However, trade licences are not required as per latest amendments in Haryana Municipal Act, 1973 except in case of those categories which are specified by the Government as dangerous to life, health or property or likely to create nuisance. Further, the matter regarding levying of licence fee as well as fixation of categories of the said licences is under consideration of the Government.</td></tr>
<tr><td>17</td><td>Bhiwani</td><td>5,62,112</td><td>
<table>
<tr><th>Year</th><th>Actual rent</th><th>Recovered rent</th></tr>
<tr><td>2017-18</td><td>27,73,306</td><td>28,72,427</td></tr>
<tr><td>2018-19</td><td>27,73,306</td><td>28,56,694</td></tr>
<tr><td>2019-20</td><td>27,73,306</td><td>33,77,530</td></tr>
<tr><td>Total</td><td>83,19,918</td><td>91,06,651</td></tr>
</table>
The balance amount (Rs. 5,62,112 + service tax) for the year 2013-14 and 2014-15 has been got recovered in the year 2017-18, 2018-19 and 2019-20 as mentioned in the above table.</td></tr>
</table>

		2,01,369	As reported by MC, Bhiwani the amount of development charges comes to Rs. 95,798.00 instead of Rs. 2,01,369.00 as mentioned in the audit para. The said amount of Rs. 95,798.00 has been recovered from applicant and the same has also been verified by audit.
		5,57,299	As reported by MC, Bhiwani the amount of development charges comes to Rs. 60,434.00 instead of Rs. 5,57,299.00 as mentioned in the audit para. The said amount of Rs. 60,434.00 was deposited after its verification by the audit.
		1,17,172	An amount of Rs. 1,17,172.00 was shown pending in audit para whereas while sanctioning the building plan, the fees related to boundry wall, labour cess etc., were got deposited from the applicant.
		52,30,683	Development charge is being recovered by MC as per the guidelines issued by Government.
18	Mandi Dabwali	1,10,000	Efforts are being made by MC, Mandi Dabwali for recovery of Rs. 1,10,000.00 against the mobile companies.
19	Gohana	26,20,000	Efforts are being made by MC for recovery of Rs. 26,20,000.00 against the mobile companies.
		42,500	The amount of Rs. 76,448.00 has been recovered under this head.
		----	The amounts were being collected by the concerened SDM office on account of tax on registration of vehicles and issuance of driving licenses. The same was being deposited by them with municipalities once or twice in a month. Due to the said reason, there was always delay in deposit of funds under this head. However, recovery of tax under these heads has been stopped by the Government since the year 2014-15.
		11,75,948	**The matter is under examination.**
20	Charkhi Dadri	1,69,200	As per the reply submitted at Sr. No. 1(a) of page No. 15.
21	Sohna	4,800	The amounts were being collected by the concerened SDM office on account of tax on registration of vehicles and issuance of driving licenses. The same was being deposited by them with municipalities once or twice in a month. Due to the said reason, there was always delay in deposit of funds under this head. However, recovery of tax under these heads has been stopped by the Government since the year 2014-15.

Municipal Committees			
22	Narnaund	2,10,000	Efforts are being made by MC for recovery of due amount against the mobile companies.
		5,000	The recovery of outstanding amount is under process.
		12,000	As per the reply submitted at Sr. No. 1(a) of page No. 15.
		10,99,242	Outstanding amount of rent has been recovered.
23	Julana	2,76,664	Efforts are being made by MC for recovery of due amount against the mobile companies. The generator charges (Rs. 60/- per horse power) amounting to Rs. 9600/- have been deposited by Idea Mobile Communication vide receipt No. 48/4 dated 12.09.2013.
24	Nilokheri	75,200	As per the reply submitted at Sr. No. 1(a) of page No. 15.
		15,92,889	The arrears for the year 2015-16 of these shops were Rs. 15,92,889.00 out of which Rs. 5,30,000/- has been recovered. For the rest of unrecovered amount, suits have been filed in competent court of Law.
25	Tarori	92,400	As per the reply submitted at Sr. No. 1(a) of page No. 15.
		4,13,612	The rent for the year 2015-16 from 15 shopkeepers was pending. Rs. 4,03,164.00 from 14 shopkeepers have been recovered and notice has been issued to the remaining shopkeeper for deposit of due amount of rent.
		8,11,000	Efforts are being made by MC for recovery of due amount against the mobile companies.
26	Pehowa	7,38,300	The amount of Rs. 29,500.00 has been recovered from Gram Panchayats on account of Fire Fighting Charges. However, as per the provisons of section 42 (1) of Haryana Fire and Emergency Services Act, 2022, no charges shall be levied for extinguishing the fire and rescue operations within the State. Further, the Directorate of Fire and Emergency Services has been transferred to Revenue and Disaster Management Department, Haryana w.e.f. 01st January, 2023.
27	Safidon	1,45,000	Efforts are being made by MC for recovery of due amount against the mobile companies.
28	Ganaur	2,40,000	Efforts are being made by MC for recovery of due amount against the mobile companies.
		--------	The Haryana Municipal Advertisement Bye-laws, 2022 has been notified by the Government on 15th July, 2022. The Department has launched the advertisement permission fee/charges Portal on 11.10.2022 for granting permission of advertisement rights. Till date, 553 sites of 33 Municipalities have been successfully e-auctioned fetching revenue to the tune of Rs. 129.78 Crores against the reserve price of Rs. 52.53 Crores for these sites per annum.

29	Kalanaur	1,57,16,000	Directorate of Urban Local Bodies, vide this office letter No. 30291 dated 03.10.2023 Deputy Commissioner, Rohtak has requested to conduct an enquiry from special audit office, Municipal Corporation, Rohtak in this matter and send the enquiry report to this Directorate so that the further necessary action could be taken in this regard. Report is awaited from Deputy Commissioner, Rohtak. The Hon'ble Committee will be informed as soon as the report is received from Deputy Commissioner, Rohtak.
		6,650	The Municipalities have been directed to recover the amount of rent from the shopkeepers by 07th date of every month otherwise penalty of interest be charged as per rules.
30	Shahabad	2,70,000	Efforts are being made by MC for recovery of due amount against the mobile companies.
		29,27,977	The arrears for the year 2015-16 of these shops were Rs. 29,27,977.00 out of which Rs. 2,60,666.00 has been recovered. For the rest of unrecovered amount, suits have been filed in competent court of law and Notices issued for recovery. The recovery of the same will also be done soon. Futher, the balance amount will be recovered in Mukhyamantri Shehri Nikay Svamitva Yojna scheme launched by the Government. Total 159 applications have been submitted by the shopkeepers for purchase of municipal shops. Out of these, 56 applications have been approved and 100 applications have been rejected. Till date Rs. 1.47 Crore has been received from shopkeepers against 52 municipal shops.
31	Ladwa	8,45,000	Efforts are being made by MC for recovery of due amount against the mobile companies.
32	Naraingarh	1,15,900	As per the reply submitted at Sr. No. 1(a) of page No. 15.
		6,74,000	Efforts are being made by MC for recovery of due amount against the mobile companies.
		7,57,432	Notices have been issued to shopkeepers for recovery of rent. Rent has been recovered for the year 2015-16 from the shopkeepers.

34	Assandh	11,96,705	The amount of Rs. 2,81,127.00 has been recovered out of the total due amount of Rs. 11,96,705.00. Notices have been issued to shopkeepers for recovery of rent. Futher, the balance amount will be recovered in Mukhyamantri Shehri Nikay Svamitva Yojna scheme launched by the Government. Total 19 applications have been submitted by the shopkeepers for purchase of municipal shops. Out of these, 9 applications have been approved and 10 applications have been rejected. Till date Rs. 54.25 lakh has been received from shopkeepers against 9 municipal shops.
35	Cheeka	2,18,28,021	The amount of Rs. 42.58 lakhs have been recovered out of the total due amount of Rs. 2,18,28,021.00. Notices have been issued to shopkeepers for recovery of rent.
36	Kalayat	1,60,000	Efforts are being made by MC for recovery of due amount against the mobile companies.
		------	The amount of Rs. 1,02,794.00 has been recovered on account of due amount of GST on rent.
37	Gharaunda	94,400	As per the reply submitted at Sr. No. 1(a) of page No. 15.
		8,81,500	Efforts are being made by MC for recovery of due amount against the mobile companies.
38	Ratia	1,20,000	Efforts are being made by MC for recovery of due amount against the mobile companies.
		27,800	As per the reply submitted at Sr. No. 1(a) of page No. 15.
		1,56,043	Efforts are being made by MC for recovery of due amount of building application fee.
39	Bawani Khera	61,267	Notices have been issued for deposit of due amount of interest on delayed deposit of rent.
40	Haily Mandi	2,81,625	Notices have been issued to deposit the due amount of service tax on account of payment of rent.
41	Farukh Nagar	31,241	Notices have been issued to deposit the due amount of service tax on account of payment of rent. Futher, the balance amount will be recovered in Mukhyamantri Shehri Nikay Svamitva Yojna scheme launched by the Government. Total 25 applications have been submitted by the shopkeepers for purchase of municipal shops. Out of these, 23 applications have been approved and 2 applications have been rejected. Till date Rs. 75.76 lakh has been received from shopkeepers against 52 municipal shops.
42	Samalkha	1,772	The amount of Rs. 1,772.00 has already been recovered on account of due amount of Service Tax.

43	Indri	58,800	After perusal of the record, it has revealed that the recoveries of fire extinguishing charges of Rs. 58,800.00 has already been recovered from various Gram Panchyats. However, as per the provisons of section 42 (1) of Haryana Fire and Emergency Services Act, 2022, no charges shall be levied for extinguishing the fire and rescue operations within the State. Further, the Directorate of Fire and Emergency Services has been transferred to Revenue and Disaster Management Department, Haryana w.e.f. 01st January, 2023.
		30,08,088	The amount of Rs. 7,79,707.00 has been recovered and the amount of Rs. 13,82,575.00 is under litigation out of the remaining amount of Rs. 22,28,381.00.
44	Bawal	13,87,658	The amount of service tax has been recovered.
45	Kalawali	16,700	Notices have been issued to deposit the due amount of building fees & cess charges.
		1,82,207	The amount of service tax has already been deposited on 14.09.2013.
46	Jhajjar	6,43,680	The due amount on account of permission charges for display of advertisement through Hoarding/Unipoles against M/s D.S. Enterprises upto 2015-16 has been recoverd by the office on 23.12.2021. Till date 162 sites of 10 Municipalities have been successfully e-auctioned fetching revenue to the tune of Rs. 57.46 Crores against the reserve price of Rs. 47.37 Crores for these sites per annum. Further, in case of MC, Jhajjar, 17 sites having reserve price of Rs. 6,19,996/- have been e-auctioned to Rs. 7,31,506/- on the Portal.
Town Improvement Trusts			
48	Ambala	12,41,796	The amount of Rs. 3,25,951.00 has been recovered and efforts are being made to recover the remaining amount.
49	Jind	39,28,812	**Stay has been granted by Hon'ble High Court.**
50	Bhiwani	1,17,65,658	The amount of Rs. 52,73,357.00 and the remaining amout of Rs. 72,38,301.00 will be recovered upto the year 2024-25 as per the terms & conditions of auction.
51	Mandi Dabwali	27,738	Notices have been issued to deposit the due amount of development charges.
	Total	**17,64,07,676**	

समिति ने चाहा है कि जो 1767.8 लाख रुपये की कुल रिकवरी थी उसमें से जो रिकवरी बाकी है उसके लिए लोकल ऑडिट विभाग एवं स्थानीय निकाय विभाग को एक संयुक्त बैठक करने की आवश्यकता है वो एक संयुक्त बैठक करें। जिसमें यह पता किया जा सके कि वास्तव में स्थानीय निकाय विभाग ने रिकवरी को पूरा किया है या नहीं और साथ में लोकल ऑडिट विभाग भी रिकॉर्ड को चेक करें और रिपोर्ट समिति को भेजी जाए। तब तक इस पैरे के उपरोक्त पॉइंट्स को पेंडिंग रखा जाता है।

[6] Para No. 9 – (Appendix-H) Excess, Irregular and Avoidable Expenditure.

Excess, Irregular and Avoidable Expenditure to the tune of Rs. 551.92 lacs for the year 2015-16 as detailed in **Appendix-H** to this report were incurred by the Corporations/Councils/Committees in utter disregard of rules/regulations and instructions issued from time to time.

<table>
<tr><th colspan="4">Appendix-H</th></tr>
<tr><th colspan="4">Statement showing Excess/Irregular/Avoidable Expenditure</th></tr>
<tr><th>Sr. No.</th><th>MCs/Town Improvement Trusts</th><th>Amount</th><th>Particulars</th></tr>
<tr><td>2</td><td>Panchkula</td><td>1,37,38,123</td><td>Rs. 1,37,38,123/- were irregularly spent during the period 2015-16 without the sanction of Govt. by paying. The amount to 203 park development societies formed by inhabitants of different sectors for maintenance of parks. Beside this, rates for maintenance were being enhanced without the sanction of the Government i.e., from Rs. 1 per sq. to Rs. 1.50 per sq. and thereafter Rs. 3 per sq.</td></tr>
<tr><td rowspan="4">3</td><td rowspan="4">Yamuna Nagar</td><td colspan="2">50,595</td></tr>
<tr><td colspan="2">Rs. 2,24,720/- were paid to M/s K.K. Associates for preparation of detailed project report, preparation of tender document and meat market for slaughter house project but the voucher related to adjustment of advance, report of concerned branch regarding the completion/utility of work are not produced in the audit which is irregular.</td></tr>
<tr><td colspan="2">Purchase of furniture, repair of computer, cost of antivirus, printer & scanners, keyboard, mouse & toner printing etc. amounting to Rs. 3,42,261/- were made from open market without calling without calling quotation/e-tendering which is not in order and payment in excess, if any, may be recovered from the official at fault.</td></tr>
<tr><td colspan="2">Cheques worth to Rs. 12,42,521 realized from the individuals on account of cess payable were dishonoured by bank and account adjustment of these payment were made by issuing G-8 receipt. But neither the corporation could get the credit of these bounced cheques nor the amount of demand was revived in the concerned Demand and Collection Register. Rs. 12,42,521/- may be recovered from individuals or officials at fault alongwith upto date interest.</td></tr>
</table>

<table>
<tr><td>4</td><td>Karnal</td><td>6,07,778</td><td>Rs. 6,07,778 were paid vide vr. no. 4 of 11/14 to Smt. Santosh w/o Late Shri Raj Kumar on account of leave encashment and gratuity without getting the bills pre-audited which is irregular. Suitable action may be initiated against the official at fault.</td></tr>
<tr><td></td><td></td><td>74,069</td><td>Payment of the pension was continued to be disbursed in the following cases despite the fact that the pensioner had died earlier which resulted into excess payment to the tune of Rs. 74,069.
<table>
<tr><th>Sr. No.</th><th>Name</th><th>PPO No.</th><th>Date of Death</th><th>Paid upto</th><th>Rate</th><th>Excess payment (Rs.)</th></tr>
<tr><td>1</td><td>Jagni W/o Samagat</td><td>3316</td><td>08.02.15</td><td>31.03.15</td><td>7127 P.M.</td><td>12472</td></tr>
<tr><td>2</td><td>Asha Rani W/o Vinod</td><td>4298</td><td>13.05.14</td><td>30.11.14</td><td>9087 P.M.</td><td>60092</td></tr>
<tr><td>3</td><td>-do-</td><td>Arrear of DA</td><td></td><td>07/14 to 11/14</td><td></td><td>1505</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td>Total</td><td>74069</td></tr>
</table></td></tr>
<tr><td></td><td></td><td>1,66,350</td><td>Due to non submitting the income tax return on time the penalty of Rs. 1,66,350 was imposed by the Income Tax Department. Hence the corporation sustained a loass of Rs. 1,66,350.</td></tr>
<tr><td colspan="4">Municipal Councils</td></tr>
<tr><td>5</td><td>Tohana</td><td>4,92,365</td><td>Payment on Rs. 4,92,365/- vide vr no. 394 & 395 to Shri Shivam Enterprises for supply of RCC bench were made without getting the bills pre-audited which is irregular. Suitable action may be initiated against the official at fault.</td></tr>
<tr><td>6</td><td>Kaithal</td><td>21,96,993</td><td>Voucher No. 294 dated 11.08.2014 amounting of Rs. 21,96,993 was put up in audit for pre-audit on 11.08.2014 for admitting payment in respect of purchase of Hydraulically operated sewer machine "McRAYGORSJM/Model Me-Jet 11" of EICHER against Resolution No. 6(39) dated 07.06.2013 passed by the Municipal Council, which was not a fit charge on Municipal Fund as the work of water supply and sewerage was transferred by the Government from Municipalities to the Public Health Department, Haryana in 1993 and the voucher was returned with this objection to Municipal Council. Voucher was put up in audit again without original bill for verification with reply given by the municipal authorities, which was not satisfactory thus not verified in audit. The payment of this voucher was made independent of audit out grant received under scheme RGUDM vide Cheque No.129674 dated 11.08.2014. The matter was brought to, the notice of municipal authorities to, look into the matter and requested that ex-post facto sanction under sub section 2(L) of section 57 of Haryana Municipal Act 1973 may be got obtained from the Government or recovered from the officicla at fault.</td></tr>
</table>

		7,24,625	Rs. 7,24,625/- paid as service tax to the sanitation contractors for the period from 7/12 to 05/13 in violation of Government of India, Finance Ministry notification No. 25/2012 dated 20.06.2012 which exempts levy of Service Tax on sanitation services provided to the municipality by the manpower supplying agency/ contractor. Hence excess payment may be recovered at the earliest.
7	Fatehabad	2,21,106	Payments of Rs. 2,21,106/- were made without getting the bills pre-audited which is irregular. Suitable action may be initiated against the official at fault.
		26,099	26,099 were paid in excess on account of arrear of salry of the period 5/11 to 1/14 in respect of Sh. Madan lal, accountant. The amount may be recovered from the employees.
8	Rewari	1,17,322	Smt. Savitri Devi wlo Ram Kumar, Retd Safai Karmchari filed a case in civil court for the payment of gratuity, GPF, Pension commutation arrear etc. and Hon'ble District Judge, Rewari directed to calculate interest @12% p.a. for all the delayed payment and disbursed with the interest to the petitioner forthwith, in a period of three month from the date of decision. The payment of interst @ 12% amounting to Rs. 1,17,322 was irregular and could have been avoided if all the payment mode on time to the employee. Hence, Rs. 1,17,322/- + counsel/ litigration fees may be recovered from the official at fault.
		3,14,289	Bill of Rs. 4,57,412 and Rs. 68,751 were put up in audit by the Municipal Administration as per decision of Labour Court, Rewari which was in favour of Shri Daya Chand, Tractor Driver on daily wages because minimum wage at the DC rate were not paid correctly to him. Municipal Administration kept on paying @ Rs. 3,250/- per month from the date of appointment 01.07.2007 to 30.06.2012. The labour court awarded/decided the penalty of three times on the difference amount and 12% interest which worked out to Rs. 3,14,289/- i.e., (81846x3+12% interest 3,14,289/-). lt could be avoided if correct amount of minimum wages were paid timely.
		1,16,663	Shri Lalaram S/o Shri Ram, Retd Tractor Driver filed a case in high court for the payment of gratuity, GPF, Medical bill and Hon'ble high court directed to calculate interest @ 9% p.a. for all the delayed payment and disbursed with the interest to the petitioner forthwith, in a period of three month from the date of decision. the payment of interest @ 9% amounting to Rs. 1,16,663 was irregular and could have been avoided if all the payment mode on time to the employee. Hence, Rs. 1,16,663 + counsel/litigation fees may be recovered from the officicla at fault
		-----	Shri K.K. Yadav who was occupying Muncipal residence had not vacated the Municipal Accommodation Rewari after his transfer on 21.01.2015 and no sanction of competent authority was obtained for retaining the Municipal Accomodation. As such penal rent @ 300

<table>
<tr><td></td><td></td><td></td><td>times of the license fees worked out t the tune of Rs. 79,200 per month since his transfer 21.01.2015 may be recovered from the officer for the overstaying period thereafter market rent may be determined by the PWD (B & R) rent so assessed to be intimated to this office. The recovery of penal rent amount to be credited to the Municipal Fund.</td></tr>
<tr><td></td><td></td><td>1,73,300</td><td>Shri Babu Lal S/o Shri Mewa Ram, Safai Majdoor filed a case in civil court, Rewari for the payment of full medical reimbursement and Hon'ble civil court, Rwari directed to entitlement of full medical reimbursement of claim amount Rs. 3,61,044/- with simple interest @ 12% p.a. within 60 days from the date of passing this judgement on 27.11.2014. Hence ayment of Rs. 1,73,300/- as interest is irregular and avaidable payments. If the payments of the applicants could have been made on time municipal council can save a loss of revenue of Rs. 1,73,300.</td></tr>
<tr><td></td><td></td><td>48,340</td><td>Amounts of Rs. 48,340 as detailed below were deposited to the Manager, State Bank of India, Rewari as a late fee & pending amount @ 200 per day of late Income Tax depositing and late filing return in Income Tax Department as deduction of TDS from employee salry/ contractor payment for the financial year 2014-15 & 2015-16. Hence responsibility may be fixed and recovery to be made out of pocket of officer at fault.
<table>
<tr><th>Deduction From</th><th>Paid vide Cheque Nos. & date</th><th>Amount (Rs.)</th><th>Remarks if any</th></tr>
<tr><td>Deduction of Salary of employees 2014-15</td><td>Cheque no.114498 dated 10.9.2015 RCC bank A/c No. 752</td><td>21,150</td><td>Deposit penalty of late deposit of Income Tax department vide transaction journal no. 042279025</td></tr>
<tr><td>Deduction of contractor/ supplier 2014-15</td><td>Cheque no. 114498 dated 10.9.2015 RCC bank A/c No. 752</td><td>19,070</td><td>Deposit penalty of late deposit of Income Tax department vide transaction journal no. 042230215</td></tr>
<tr><td>Deduction From</td><td>Paid vide Cheque Nos. & date</td><td>Amount (Rs.)</td><td>Remarks if any</td></tr>
<tr><td>Deduction of contractor 2015-16</td><td>Cheque no. 114500 dated 10.9.2015 RCC bank A/c No. 752</td><td>8,120</td><td>Deposit penalty of late deposit of Income Tax department vide transaction journal no. 042185028</td></tr>
<tr><td></td><td>Total</td><td>48,340</td><td></td></tr>
</table></td></tr>
</table>

		51,432	Smt. Harpati W/o Late Shri Som Dutt, Retd. filed a case in high court for the payment of balance amount of Medical Bill of Rs. 26,365 and Hon'ble High Court, Chd. directed to calculate interest @ 9% p.a. for all the delayed payment and disbursed with the interest to the petitioner forthwith. The payment of interest @ 9% amounting to Rs. 51,432 was irregular and could have been avoided if all the payment made on time to the employee. Hence, Rs. 51,432 + counsel/litigation fees may be recovered from the official at fault.
		78,200	Sh. Abhey Singhm, Retd C.S.I Rewari filed a case in District Court, Rewari for the payment of Gratuity, Pension, Commutation and GIS etc and Hon'ble District Court, Rewari directed to calculate interest @ 12% p.a. for all the delayed payment and disbursed with the Interest to the petitioner forthwith. The payment of interest @ 12% amounting to Rs. 78,200 was irregular and could have been avoided if all payment made on time to the employee. Hence, Rs. 78,200 + Counsel/Litigation fees may be recovered from the officical at fault.
		81,031	Shiv Shankar S/o Sh. Matadin, Clerk (Retd.) filed a case in Hon'ble Punjab and High Court for the payment Gratuity, GPF, Pension Commutation arrear etc. and Hon'ble Court, directed to calculate interest @ 18% p.a. for all the delayed payment and disbursed with the interest to the petitioner forthwith, in a period of three month from the date of decision. The payment of interest @ 18% amounting to Rs. 81,031 was irregular and could have been avoided if all the payment mode on time to the employee. Hence Rs. 81,031+counsel/litigation fees may be recovered from the official at fault.
9	Palwal	18,25,839	Various payments of 18,25,839/- were made without getting the bills pre-audited. It needs early action.
10	Bhiwani	10,773	Excess payment of Rs. 10,773/- was made due to undue delay in getting the isurance cover of municipal vehicles. The insurance was due on 25.03.2015 whereas the same got done on 9/4/15 after the rate of service tax increased with effect from 1/4/15 resulting into excess payment of Rs. 10,773. The same may be recovered from officers/officer at fault.
		11,52,000	Rs. 11,52,000/- were paid in excess to 160 contract based safai karamcharis for the period from Feb./2015 to Sept./2015 as their wages rate wrongly revised to Rs. 9,000 per month from Rs. 8,100 per month without any authority and these wages were released without getting the pre audit. The excess payment be recovered from the official at fault.

<table>
<tr><td></td><td></td><td>1,8000</td><td>Rs. 1,800 were paid in excess to Shri Sunder Singh, M.E. for purchase of wire of internet connection vide Vr. No. 2 of January/2016. 100 meters wire purchase @ Rs. 2 per meter. Thus, Rs. 2,000 was paid intsead of Rs. 200. Hence Rs. 1,800 were excess paid amount may be recovered from official at fault.</td></tr>
<tr><td rowspan="3">11</td><td rowspan="3">Gohana</td><td>5,89,608</td><td>Payment of Rs. 5,89,608/- were made without getting the bills pre-audited which is irregular. Suitable action may be initiated against the official at fault.</td></tr>
<tr><td>4,28,774</td><td>Payments of Rs. 4,28,774 were made to 6 safai karmachari were engaged on 7/2014 by municipal authority without obtaining the sanction of competent authority and without getting the bills pre-audited which is irregular. Suitable action may be initiated against the official at fault.</td></tr>
<tr><td>87,660</td><td>The following purchases of electric material of Rs. 87,660 were made from open market instead of inviting sealed tender which is irregular:
<table>
<tr><th>Vr. No.</th><th>Month</th><th>Cheque</th><th>Amount</th><th>Particulars</th></tr>
<tr><td>62</td><td>2/15</td><td>52993 16.02.15</td><td>9,740</td><td>Paid to Sanghu energy system, Gonhana on the account of purchase of electrical material</td></tr>
<tr><td>63</td><td>2/15</td><td>-do-</td><td>9,740</td><td>-do-</td></tr>
<tr><td>64</td><td>2/15</td><td>-do-</td><td>9,740</td><td>-do-</td></tr>
<tr><td>55</td><td>3/15</td><td>957479/ 31.3.15</td><td>9,740</td><td>-do-</td></tr>
<tr><td>56</td><td>3/15</td><td>-do-</td><td>9,740</td><td>-do-</td></tr>
<tr><th>Vr. No.</th><th>Month</th><th>Cheque</th><th>Amount</th><th>Particulars</th></tr>
<tr><td>57</td><td>3/15</td><td>-do-</td><td>9,740</td><td>-do-</td></tr>
<tr><td>58</td><td>3/15</td><td>-do-</td><td>9,740</td><td>-do-</td></tr>
<tr><td>59</td><td>3/15</td><td>-do-</td><td>9,740</td><td>-do-</td></tr>
<tr><td>60</td><td>3/15</td><td>-do-</td><td>9,740</td><td>-do-</td></tr>
<tr><td></td><td></td><td>Total</td><td>87,660</td><td></td></tr>
</table></td></tr>
<tr><td>12</td><td>Charkhi Dadri</td><td>26,452</td><td>A bill of Rs. 26,452 was put up for repairing of High Mast Light situated at Old Grain Market. The Old Grain Market in under the Marketing Board (HSAMB) Department. Hence, the expenditure so made is irregular. The same may either be recouped from the concerned department or made good with the sanction of the competent authority.</td></tr>
</table>

<table>
<tr><td>13</td><td>Hodal</td><td>2,50,641</td><td>Various payments of Rs. 2,50,641/- were made without getting the bills pre-audited. It needs early action.</td></tr>
<tr><td colspan="4">MUNICIPAL COMMITTEES</td></tr>
<tr><td rowspan="2">14</td><td rowspan="2">Nilokheri</td><td>29,58,173</td><td>Various Payments of RS. 29,58,173/- were made without getting the bills pre-audited. It needs early action.</td></tr>
<tr><td>1,031</td><td>The following payments were made in the excess in deduction vouchers of safai karamchari at on roll. The excess payment may be recovered from the official of fault.
<table>
<tr><th>Vr. No./month</th><th>Deduction</th><th>Due (Rs.)</th><th>Actual paid</th><th>Excess paid</th></tr>
<tr><td>2 of 7/15</td><td>May-15</td><td>67,447</td><td>67,636</td><td>189</td></tr>
<tr><td></td><td></td><td></td><td>67,259</td><td>842</td></tr>
<tr><td></td><td></td><td></td><td>Total</td><td>1,031</td></tr>
</table></td></tr>
<tr><td rowspan="3">15</td><td rowspan="3">Tarori</td><td>31,24,566</td><td>Payments of Rs. 31,24,566 were made without getting the bills pre-audited. It needs early action.</td></tr>
<tr><td>7,628</td><td>During the period 12/14 to 3/15 Rs. 7,628 were paid in excess as detailed in requisition no. 33 dated 6/10/15. The same may be recovered from officer at fault at early.</td></tr>
<tr><td>15,147</td><td>A bill of Rs. 33,231 of registration of new Mahendra Bolero jeep from SDM office Karnal also include fine of RS. 15,147 because relevant paper was late submitted in the registration office which is irregular and the same amount may be recoverred from the official at fault.</td></tr>
<tr><td>16</td><td>Kalanaur</td><td>4,22,954</td><td>Rs. 4,22,954 paid as service tax to the sanitation contractors for the period from 7/12 to 10/13 in violation of Government of India, Finance Ministry notification No. 25/2012 dt. 20/6/2012 which exempts levy of Service Tax on sanitation services provided to the municipal committee by the manpower supplying agency/ contractor. Hence excess payment may be recovered at the earliest.</td></tr>
<tr><td>18</td><td>Kanina</td><td>2,68,331</td><td>Various payments of Rs. 2,68,331 were made without getting the bills pre-audited, it needs early action against the officer at fault.</td></tr>
<tr><td>19</td><td>Ateli Mandi</td><td>18,11,951</td><td>Various payments of Rs.18,11,951 were made without getting the bills pre-audited. It needs early action against the officer at fault.</td></tr>
<tr><td>20</td><td>Assandh</td><td>65,89,139</td><td>Various payments of Rs. 65,89,139/- were made without getting the bills pre-audited. It needs early action against the officer at fault.</td></tr>
<tr><td>21</td><td>Hathin</td><td>3,35,978</td><td>Various payments of Rs. 3,35,978/- were made without getting the bills pre-audited. It needs early action against the officer at fault.</td></tr>
<tr><td>22</td><td>Punhana</td><td>24,067</td><td>Payment of Rs. 24,067 for purchasing diesel was made to M/s Luxmi Filling Station without getting the bills pre-audited. It needs early action against the officer at fault.</td></tr>
</table>

<table>
<tr><td>23</td><td>Gharaunda</td><td>11,000</td><td>Payment of compounding fees amounting to Rs. 11,000 against case No. 261/15 vide voucher no. 37 were made to SDO, Sub Division UHBVN, Gharaunda, without getting the bill pre-audited.</td></tr>
<tr><td>24</td><td>Ratia</td><td>6,68,250</td><td>Rs.1,48,83,750/- were deposited by the allottee of shop as non-refundable security at the time of auction of municipal shops held on 18.04.2013. But on 25.04.2013 stay was granted on land and order was given for refund of security earnest money with 9% after one year & seven month. But the committee failed to comply the court order and the payment was made on 05.03.2015 alongwith interest @ 12%, resulting into excess payment of Rs. 6,68,250 responsibilities may be fixed for excess payment.</td></tr>
<tr><td>25</td><td>Bawani Khera</td><td>9,028</td><td>Rs. 9,028 were paid to an official on account of travellingallowance while he was drawing pay from M.C. Barwala. Hence withdrawl of Travelling allowance from M.C. Bawani Khera is irregular.</td></tr>
<tr><td></td><td></td><td>19,102</td><td>Service tax is not imposed on rental income of Municipal Committee but official did not pay any attention towards it and as a result penalty of Rs. 19,102 was imposed by service tax department for non deposit of service tax.</td></tr>
<tr><td>26</td><td>Loharu</td><td>51,34,203</td><td>Various payments of Rs. 51,34,203 were made without getting the bills pre audited. It needs early action against the official/officer at fault.</td></tr>
<tr><td>27</td><td>Kharkhoda</td><td>1 ,16,180</td><td>Payment of wages of Rs. 1,16,180 (7/15 to 9/15) of Safai Karmchari who were engaged without obtaining the sanction of competent authority were made without getting the bills pre-audited.</td></tr>
<tr><td></td><td></td><td>1,16,640</td><td>24 number of Safai Karmachari were engaged on 7/2014 by municipal authority on fixed wages @ Rs. 8,100 per month as per Government policy but the committee were paid Rs. 8,505 instead of Rs. 8,100 per month from 4/15 to 3/16 without pre-audit. Therefore, resulting excess payment were made to Rs. 405/- per month to each Safai Karamchari. Hence Rs. 1,16,640 (Rs. 405 x 24 x 12) were paid in excess. The same may be recovered from the official at fault with penal interest.</td></tr>
<tr><td>28</td><td>Bawal</td><td>1,39,544</td><td>
<table>
<tr><th>Amount</th><th>Voucher No.</th><th>Detail of payment</th><th>Verified by audit or not</th></tr>
<tr><td>22000</td><td>1 of 3/16</td><td>Pension share</td><td>Payment was done after audit verification.</td></tr>
<tr><td>45,161</td><td>15 of 3/16</td><td>LTC payment of retired clerk</td><td>Payment was done after audit verification.</td></tr>
<tr><td>22,881</td><td>28 of 3/16</td><td>Payment of family pension</td><td>Payment was done after audit verification.</td></tr>
</table>
</td></tr>
</table>

			28,202	29 of 3/16	GPF payment of employees	Payment was done after audit verification.
			21,300	32 of 3/16	This amount is of Rs. 2,855.00	Below Rs. 10000/- no pre-audit is required.
29	Tauru	37,95,862	Various payments of Rs. 37,95,862 were made without getting the bills pre audited. It needs early action against the official/officer at fault.			
Total		**5,51,91,833**				
Say Rs. 551.92 Lacs						

The Department in its written reply stated as under: -

Appendix-H			
Statement showing Excess/Irregular/Avoidable Expenditure			
Sr. No.	**MCs/ Town Improvement Trusts**	**Amount**	**Reply**
2	Panchkula	1,37,38,123	The work for maintence of parks through RWAs was entrusted on the pattern of HSVP by MC, Panchkula. MC is competent for adopting such type of measures for public participation. Further, MCs are also competent to enhance the rates for maintenance of parks at their own level.
3	Yamuna Nagar	50,595	
		(iv) It is submitted that the firm M/s K.K. Associates was paid Rs. 2,24,720.00 as advance against consultancy service bill No. KKA/MCY/2014/01 dated 06.05.2014 against order No. 1050 dated 15.01.2014 which was duly audited by the Audit Branch. The firm was paid 50% payment in advance for preparation of DPR of slaughter houses and other works. The final bill is yet to be paid and this advance adjustment will be made at the time of final payment to the agency.	
		(vii) It is submitted that the amount shown in para contains various bills paid like repair of computers, material for repair, and cost of antivirus, repairing of printers, keyboards, mouse and toner for printing which are essential services for smooth functioning of the office. All these bills are entered in the cash book and presented to Audit team for audit.	
		(viii) It is submitted that the complete demand has been entered in the Demand and Collection Register against the concerned.	

4	Karnal	6,07,778	It is submitted that Smt. Santosh Kumari W/o Late Shri Raj Kumar, Clerk Retd. on 31.03.2012 filed a CWP No. 14539 of 2017 in the Hon'ble Punjab and Haryana High Court for the payment of service benefits of her husband late Shri Raj Kumar, Clerk. As per orders dated 25.07.2014 passed by the Hon'ble High Court, this office had to pass speaking orders within a time period of 3 months. As per perusal of the office record no speaking orders were passed by the office and to avoid any contempt proceedings the office had paid an amount of Rs. 6,07,778.00 to Smt. Santosh Kumari, on account of Leave encashment and gratuity of Shri Raj Kumar, Clerk (expired on 09.12.2012).
		74,069	Jagni W/o Sarnagat This amount stands recovered vide G8 No. 48/824 dated 25.05.2015 and entry to this effect has been made in the cash book at page No. 67 dated 29.5.2015. It is also submitted that PPO No. of Jagni is 3616 instead of 3316. 2. Asha Rani W/o Vinod In this regard it is intimated that the recovery of Rs. 60,092.00 has been made on 19.01.2018 and Rs. 1,505.00 has been made on 23.01.2018 to Asha Rani W/o Vinod.
		1,66,350	Out of Rs. 1,66,350.00 a sum of Rs. 52,040.00 stands recovered. Efforts are being made to recover the balance amount.
Municipal Councils			
5	Tohana	4,92,365	The bills of RCC bench of Shri Shiva Enterprises were not audited by Local Audit Officer. Now the bills have been submitted for audit
6	Kaithal	21,96,993	It is intimated that the work of cleaning of storm water sewer and cleaning of drainage is allotted to Muncipalities while the work of sewerage is still with PHED. The machines available with PHED for sewer cleaning were demaged and no other machine was available at that time. The House of Muncipal Council, Kaithal passed resolution No. 6(39) in the House meeting dated 07.06.2013 to buy jetting suction machine in public interest for which approval of Deputy Commmissioner, Kaithal was obtained. Thus, these seem to be fit charges for Municipal Fund.
		7,24,625	It is submitted that the EMD and security fee of the concerned contractor amounting to Rs. 5.00 lakhs has been forfeited by the Muncipal Council, Kaithal and directed the contractor to deposit the balance amount in Municipal Fund.
7	Fatehabad	2,21,106	Rs. 2,21,106.00 has been shown as without pre-audited in LAD report of the year 2015-16. After perusal of the record, it

			was found that Voucher Nos. 48, 49, 50 &51 are related to April, 2014. The payment for these vouchers was done after audit. In addition to above, w.r.t. voucher Nos. 25 and 27, it is submitted that these vouchers are of amounts below Rs. 10,000.00 and the payment of these vouchers were done without pre-audit. Post audit of these vouchers was done by RAO. The payment of voucher No. 37 for the month of September and voucher No. 11 for the month of October was done without pre-audit by the then officers/officials. No financial loss has occurred to MC. Post audit of these vouchers has already been done by RAO.
		26,099	Shri Mohan Lal was posted as Accountant in MC, Fatehabad. Arrears of salary from May, 2011 to Janunary, 2014 was given to him. As per the audit objection amount of Rs. 26,099/- was paid excess to Shri Mohan Lal, Accountant. In this regard it is submitted that the said official has retired on 31.01.20214 from MC, Fatehabad and now after having expired on 26.02.2021, his wife is getting family pension. The matter regarding recovery of excess amount paid to the official is from the family pension is under process.
8	Rewari	1,17,322	Due to poor financial position of Municipal Council, Rewari payment of concerned employee could not be made at that time. However, the payment was made to avoid any adverse orders of the Hon'ble Court.
		3,14,289	Due to poor financial position of Municipal Council, Rewari payment of concerned employee could not be made at that time. However, the payment was made to avoid any adverse orders of the Hon'ble Court.
		1,16,663	Due to poor financial position of Municipal Council, Rewari payment of concerned employee could not be made at that time. However, the payment was made to avoid any adverse orders of the Hon'ble Court.
		-----	There is a provision for retaining the Municipal house for 02 months after the transfer. The municipal house was vacated on 16.03.2015 which was within the permissible time line.
		1,73,300	Due to poor financial position of Municipal Council, Rewari payment of concerned employee could not be made well in time. So the para may be dropped.
		48,340	Due to poor financial position of Municipal Council, Rewari payment of concerned employee could not be made at that time. However, the payment was made to avoid any adverse orders of the Income Tax authorities.

		51,432	Due to poor financial position of Municipal Council, Rewari payment of concerned employee could not be made at that time. However, the payment was made to avoid any adverse orders of the Hon'ble Court.
		78,200	Due to poor financial position of Municipal Council, Rewari payment of concerned employee could not be made at that time. However, the payment was made to avoid any adverse orders of the Hon'ble Court.
		81,031	Due to poor financial position of Municipal Council, Rewari payment of concerned employee could not be made at that time. However, the payment was made to avoid any adverse orders of the Hon'ble Court.
9	Palwal	18,25,839	The concerned record has been sent to RAO for post- audit vide letter dated 17.05.2022.
10	Bhiwani	10,773	Due to work load and excess number of vehicles in MC, Bhiwani office, the insurance of some of the vehicles could not be done on time. Warning has been issued to concerned empoyees to remain vigilant in future.
		11,52,000	Amount of Rs. 11,52,000.00 has been paid as per the rates fixed by Deputy Commissioner.
		1,8000	The full amount with interest has been deposited.
11	Gohana	5,89,608	The approval of House (Municipal Committee) has been obtained and the same is being put-up in Audit.
		4,28,774	The case is being submitted before District Municipal Commissioner, Sonipat for according the Ex-post Facto approval.
		87,660	Being essential services and of urgent nature, the purchases were done by inviting quotations instead of calling tenders for providing street light facility to avoid delay. Further, these payments involve petty amounts for purchase of small items.
12	Charkhi Dadri	26,452	The expenditure for repairing of High Mast light in Old Grain Market was borne after approval of Administrator, Municipal Council-cum-SDO(C), Charkhidadri in larger public interest.
13	Hodal	2,50,641	The vouchers for bills amounting to Rs. 2,50,641.00 for the year 2015-16 have been submitted to audit branch vide letter dated 17.05.2022 for audit.
MUNICIPAL COMMITTEES			
14	Nilokheri	29,58,173	The vouchers for the said amount are being audited by the audit team.
		1,031	After perusing the records for the year 2015-16, it was found that in the month of July, 2015 the EPF of the Safai Karamcharis working on the palika roll was prepared after

<table>
<tr><td></td><td></td><td></td><td>deducting Rs. 67,447.00 and Rs. 66,417.00 for depositing the same in the EPF office. When the challans were received from the EPF office, the amounts of Rs. 67,636.00 and Rs. 67,259.00 were shown in EPF Challans, due to which this payment has been made. No excess payment of any kind was made and these EPF challans are being put up to the audit.</td></tr>
<tr><td rowspan="3">15</td><td rowspan="3">Tarori</td><td>31,24,566</td><td>MC, Tarori has paid this amount on account of salary of employees, wheat loan, arrear, GPF, electricity bill, labour cess etc., and post-audit of the same has also been done.</td></tr>
<tr><td>7,628</td><td>The payment was made to the employees in lieu of medical allowance for the period 10/14 to 12/14 and to one employee for the period 04/14 to 12/14 in which it is shown by audit that Rs. 3,000.00 were paid in excess but in actual, during scrutiny of vouchers, it was found that the amount is not paid in excess. The amount of interest on late deposit of telephone bills paid in excess has been recovered and deposited into Municipal Fund.</td></tr>
<tr><td>15,147</td><td>After scrutiny of record for the year 2015-16, it is found that there is a fine of Rs. 15,147.00 for Registration Certificate of Mahindra Bolero for MC. While purchasing the jeap, it was informed by the agency that there is no registration fee for Government vehicle. But after inquiry from SDM office, it came out that the powers to relax the registration fees are with the Government of Haryana. If the Government denies the approval to relax the registration fee, then it will be applicable on govt. vehicles only. This process of relaxtion of fees took some time and MC got registration of vehicle on 28.04.2015 which was paid by Sub Fire Officer in 06/2015. So in view of above, para may be dropped.</td></tr>
<tr><td>16</td><td>Kalanaur</td><td>4,22,954</td><td>MC, Kalanaur informed Shri Ashok, Contractor and M/s Baba Haridas Security Services, Rohtak to refund the amount of Rs. 4,22,954.00 on account of service tax. Till date no amount has been deposited. MC, Kalanaur vide letters dated 16.07.2021, 29.07.2021 & 22.04.2022 has directed the concerned firms/agencies to refund the service tax. The recovery suit is being filed against these firms/agencies.</td></tr>
<tr><td>18</td><td>Kanina</td><td>2,68,331</td><td>These vouchers are being sent to RAO for post audit.</td></tr>
<tr><td>19</td><td>Ateli Mandi</td><td>18,11,951</td><td>MC, Ateli Mandi has made the followng payments:
<table>
<tr><th>VN</th><th>Month</th><th>Amount</th><th>Particular</th><th>Remarks</th></tr>
<tr><td>9</td><td>9/13</td><td>232185</td><td>Paid to Ashok Kumar Cont.</td><td>The work order for engagement of manpower was issued to this firm. The amount has been paid</td></tr>
</table></td></tr>
</table>

							to this firm on account of salary of employees as per DC rate and after bill verifiecation by RAO.
			8	10/13	232185	-do-	-do-
			13	10/13	232185	Paid to Ashok Kumar Cont.	-do-
			11	1/14	464370	Paid to Ashok Kumar Cont.	-do-
			10	10/13	54790	Paid to Vijay Singh Cont.	These vouchers are being sent to RAO for post audit.
			15	1/14	55098	Paid to Vijay Kumar Cont.	
			10	7/15	93300	Paid to Vijay Singh Cont.	
			4	8/15	100142	-do-	
			6	1/14	15131	Paid to Ajit Singh, Clerk	There is not only one payment mentioned in this bill but also include the payment of another 12 bills which were made for miscellaneous works. The payment has been done in compliance of directions of Government directions issued vide letter dated 05.02.2010. However, these will be submitted for post audit.
			3	3/14	15844/-	Paid to Ajit Singh, Clerk	Not only one payment is mentioned in this bill but also payment of 15 bills were made for miscellaneous works. The payment has been done in compliance of directions

							of Government issued vide letter dated 05.02.2010. However, these will be submitted for post audit.
			10	6/15	100000/-	Paid to Gram Vikash Sanstha	MC, Ateli Mandi has made part payment of this Bill. The full amount has not been paid. However, these will be submitted for post audit.
			25	2/16	157121/-	Paid to Natraj Furniture House	These vouchers are being sent to RAO for post audit.
			31	3/16	59600/-	Paid to Hindustan Oil Store	
20	Assandh	65,89,139	MC, Assandh has verified the said bills. Most of Bills are related to GPF, Pension Share, Salary, Insurance, Oil etc. These bills are being submitted to audit for post audit.				
21	Hathin	3,35,978	MC, Hathin has submitted the bill/voucher amounting Rs. 3,35,978.00 for the year 2015-16 vide letter dated 19.05.2022 to audit branch for audit.				
22	Punhana	24,067	MC, Punhana has paid Rs. 24,067.00 to M/s Laxmi Filling Station on account of sanitation work and diesel petrol purchased for fire tenders keeping in view the emergent situtations of sanitation and fire station. The same has also been post audited.				
23	Gharaunda	11,000	The payment of Rs. 11,000.00 to SDO (Sub Divisional Officer) UHBVN, Gharaunda had been made in reference to Government letter No. ACS/FINANCE/14/84/2007-3FA dated 05.02.2010 which states that Government money transferred to Government Department is exempted from pre audit. However, the bills are being submitted for post audit.				
24	Ratia	6,68,250	Hon'ble High Court has passed judgement that refund of the amount should be made alongwith interest @ 9 percent before 18.04.2013. In case of failure, the Committee will deposit the actual amount with interest rate of 12%. Due to week financial position of MC, Ratia the payment could not be made within the stipulated time. However, after obtaining the approval of DC, in compliance of Hon'ble High Court				

<table>
<tr><td></td><td></td><td></td><td>directions, the actual payment to shopkeepers was made with 12% interest. In this way excess amount of Rs. 6,68,250/- was paid.</td></tr>
<tr><td rowspan="2">25</td><td rowspan="2">Bawani Khera</td><td>9,028</td><td>Shri Hansraj, Accountant was assigned additional charge of MC, Bawanikhera. The said TA Bill was not claimed by Shri Hansraj from MC, Barwala. No financial loss has occurred to MC.</td></tr>
<tr><td>19,102</td><td>The amount of Service Tax alongwith penalty is being recovered from the shopkepers.</td></tr>
<tr><td>26</td><td>Loharu</td><td>51,34,203</td><td>The payment of actual amount of Rs. 51,34,203.00 was made by MC, Loharu in the year 2015-16 without pre-audit. The same is now being submitted for post audit.</td></tr>
<tr><td rowspan="2">27</td><td rowspan="2">Kharkhoda</td><td>1,16,180</td><td>In complince of the orders of SDO (C) Kharkhoda, the work of cleaning of drains in rainy season was given to Safai Karamcharis and payment of this work was made to these safari karamcharis. Therefore, the pre audit of the salary of these safai karamcharis could not be done. This payment was done for executing work for 03 months. Now the ex-post facto approval from DMC, Sonipat is being taken.</td></tr>
<tr><td>1,16,640</td><td>Municipal Council, Kharkhoda had fixed an amount of Rs. 8,100.00 per month as the wages of 24 Sweepers from 07/2014 but as per provision contained in the para-No. 3 of Haryana Government General Administration Department (General Services-II Branch) instruction No. 16/7/2015-3GSII dated 06th June, 2016 Municipal Council, Kharkhoda has increased 5% wages from the month of April in respect of these 24 Sweepers.</td></tr>
<tr><td>28</td><td>Bawal</td><td>1,39,544</td><td>
<table>
<tr><th>Amount</th><th>Voucher No.</th><th>Detail of payment</th><th>Verified by audit or not</th></tr>
<tr><td>22000</td><td>1 of 3/16</td><td>Pension share</td><td>Payment was done after audit verification.</td></tr>
<tr><td>45,161</td><td>15 of 3/16</td><td>LTC payment of retired clerk</td><td>Payment was done after audit verification.</td></tr>
<tr><td>22,881</td><td>28 of 3/16</td><td>Payment of family pension</td><td>Payment was done after audit verification.</td></tr>
<tr><td>28,202</td><td>29 of 3/16</td><td>GPF payment of employees</td><td>Payment was done after audit verification.</td></tr>
</table>
</td></tr>
</table>

			21,300	32 of 3/16	This amount is of Rs. 2,855.00	Below Rs. 10000/- no pre-audit is required.
29	Tauru	37,95,862	The amount of Rs. 30,67,905.00 was received as bank interest and the same was transferred from one bank to another bank which did not require pre-audit. The remaining amount of Rs. 7,27,957.00 was paid after its audit by the auditor and the same is being submitted to RAO for post audit.			
Total		**5,51,91,833**				
Say Rs. 551.92 Lacs						

समिति ने चाहा है कि लोकल ऑडिट विभाग एवं मुख्य लेखा अधिकारी नगर निगम को एक संयुक्त बैठक करने की आवश्यक दिशा निर्देश जारी करे। जिसमे यह पता किया जा सके कि वास्तव में सभी पॉइंट का विभाग ने रिकॉर्ड पूरा किया है या नहीं और लोकल ऑडिट विभाग भी रिकॉर्ड को चेक करें और रिपोर्ट समिति को भेजी जाए। और समिति द्वारा तब तक इस पैरा के Appendix-H के पॉइंट नं. 1,3,4,5,6,7,8,10,11 to 16, 18 to 29 को पेंडिंग रखा जाता है।

[7] Para No. 10 –Common irregularities to all Municipalities-

This para reflect the Common irregularities were notice in the Account of Urban Local Bodies during Audit.

Sr. No.	Para No.	Irregularities on account of ULBs
1	10.I	The Computerized House Tax Assessment/Demand and Collection Registers were being maintained by the Municipal Councils/Committees from the year 2000-2001 and onwards instead of maintaining Registers on prescribed forms namely T.S.1, T.S.5 as per relevant rules 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 registers, therefore, horizontal and vertical totals could not be struck and accuracy of Demand and Collection could not be checked page-wise. There were multiple cutting, over-writing, addition, alteration etc. on the computerized formats without proving the accuracy of Demand and Collection as per provisions contained in Chapter VII of Municipal Account Code, 1930. The occurrence of short/less realization even embezzlement etc. cannot be ruled out. Necessary Certificates as noted below, on Demand and Collection Registers/G-8 receipt books by Tax Superintendents/Secretaries or Executive Officers as the case may be, which are required to be recorded on Demand and Collection Register and also on the G-8 receipt through which income of House Tax is realized were not recorded.

2	10.I (a)	Page count certificate that registers contained pages from _____ to _____
3	10.I (b)	That the entries in registers have been correctly/accurately brought from the assessment register Form T.S.1 or the Tax Register T.S.3 or T.S.5.
4	10.I (c)	That the total demand agreed with the totals in the Assessment Register or Tax Register.
5	10.I (d)	That all arrears due on account of previous years have duly been included/accounted for in Tax Demand and Collection Register of the succeeding/current year;
6	10.I (e)	That all the potential value G-8's vide which amount of House Tax/Rents were realized had been posted in concerned register.
7	10.I (f)	House tax rebate was allowed on the arrears of previous years and in cases where bills were not paid within 30 days resulting into loss of revenue to Municipal Corporations/Councils/Committees.
8	10.I (g)	G-8 receipt book of potential value of more than one at a time remained in use in most of the Municipal Councils/Committees even without page count certificate. Further receipt books were required to be returned to stock with credit certificate of issuing authority that income realized through this receipt book had been credited into the Municipal fund intact.
9	10.II (i)	Newly constructed/vacated shops were not promptly rented out and the Urban Local Bodies were unduly made to bear avoidable loss of revenue by way of rent/lease money, due to sheer negligence and injudicious approach of the authorities.
10	10.II (ii)	Penalty @ Rs. 50/- per day from the tenants who paid rent of Municipal shop after 7thof each month and interest @ 12% in case of delay for more than two months was to be charged as per orders of the Financial Commissioner & Principal Secretary to Government Haryana, Urban Local Bodies Department memo No. 8/14/2009-6C1 dated 31.3.2009 but the same were not charged. Enhancement upto 25% in rent after every five years in respect of Municipal shops was to be made as per policy decision of the Government but the same were not made which caused recurring loss to the Municipal Corporations/ Councils/Committees. Necessary agreements/rent deed in respect of let out properties, and contracts were not executed in most of the cases to safeguard interest of the Municipal Councils/Committees from the legal point of view.
11	10.III (i)	Balances of Municipal Fund as per General Cash Book at the close of each month were not reconciled with the balances as per Bank Account pass book as required under Rule III.I(2) d of Municipal Account Code, 1930 by most of Municipal Corporations/Councils/ Committees to ensure proper and accurate accounting of all the transactions in account books.
12	10.III (ii)	The un-located differences/discrepancies reflected in monthly reconciliation statements were not located and debit/credit entries were not passed in accounts books. In the absence of non-reconciliation of General Cash Book, possibilities of embezzlement/ misappropriation of funds cannot be ruled out.

13	10.III (iii)	Amount of subscription towards General Provident Fund deducted from the salaries of employees was not deposited in Provident Fund Account of employees for months together by almost all the Municipal Corporations/ Councils/Committees and Provident Fund Accounts were not reconciled with the bank accounts.
14	10.III (iv)	Monthly and annual accounts were not prepared for surveillance ofreceipts realized/expenditure incurred vis-a-vis causes fixed in the Budget Estimates of Municipal Corporations/Councils/Committees in a regular effective manner.
15	10.IV	The repayments of Government/LIC loans had been stopped for thelast more than 10 years by almost all the Municipal Corporations/Councils/Committees even though repayment of loan was priority charge on the Municipal fund. The repayments of loans, may be started forthwith to evade payment of penal interest on delayed payments.
16	10.V	No data/accounts of Municipal tax collected @ 2% per unit ofconsumption of electricity in the urban area was obtained from the HVPN bythe Urban Local Bodies to watch the accuracy of payment of tax collections to the Municipality by way of making adjustments in the street light electricity consumption bills.
17	10.VI (i)	Appreciable number of store/stock items including machinery and vehicles etc. costing lakhs of rupees having been rendered unserviceable/obsolete due to non-use or due to normal wear and tear, were lying dumped in stores or in open as junk for want of disposal/auction with the result such stores were deteriorating and diminishing further in value.
18	10.VI (ii)	The purchase of store/stock articles were generally made from unapproved sources without first exhausting the approved sources and that too without following the proper procedure prescribed in Municipal Account Code, 1930.
19	10.VII	Licenses under the provisions of various Bye-Laws namely Haryana Municipal Betel Bye-Laws, 1976; Piggery Bye-Laws, 1976; Inspection and Proper Regulation of Aerated Water, Ice and Ice-Cream Factories Bye-Laws, 1976; Control of Vehicles and Carts Drawn by Animals Bye-Laws 1976; Control of Advertisement Bye-Laws, 1976; License and Regulations of Lodging Houses Bye-Laws 1976; Sale of Fruits, Vegetable, Potatoes and Sugar Cane Bye-Laws, 1976 and Dangerous and Offensive Trade Bye-Laws, 1976 etc. were neither enforced or enforced as a name-sake which caused recurring loss of heavy revenue every year in the shape of license fee to the Municipal Fund.
20	10.VIII	The Counsel to defend the Municipal cases in the Hon'ble Punjab and Haryana High Court were often engaged at exorbitant fees without obtaining sanction of the Government/Advocate General, Haryana in violation of instructions issued from time to time by the Government.
21	10.IX	Khasra and town plans in respect of Municipal immovable properties were not prepared for better regulation and optimum use of Municipal Properties which is giving rise to numerous encroachments and adverse possessions therein.
22	10.X	As per Director, Urban Local Bodies, Haryana memo No. 7A-PA-DVD-01/39877 dated 20.09.2001 while issuing NOC to install a Cellular Transmission Tower, requisite Security of Rs. 50,000/- per Tower,

		installation fee of Rs. 20,000/-& License fee Rs. 10,000/- per annum was not charged. Accuracy of recovery made in this regard could not be verified due to non-maintenance/production of Demand and Collection Register.
23	10.XI	As per rule 4 of the Haryana Municipal (laying of communication & cable dish antenna) Bye Laws, 2007 every service provider shall pay Rs. 5000+3700 on account of installation fee/renewal fee for dish antenna & Rs. 2500/- as annual fee for ATM dish antenna as per rule 5 ibid. Rule 7 provides Rs. 20/- per month per cable connection from the consumer but no such recovery was ever made and no Demand & Collection Register was maintained which is causing recurring loss of heavy revenue every year to the Municipal Fund.
24	10.XII	A large number of audit paras/audit requisitions were pending/piled up in every Municipal Corporation/Council/Committee since long but no action was taken by the Municipal authorities concerned against the delinquent officials/officers. Even, annotated replies were not sent to this Department within 3 months from the receipt of the audit report/note as required vide Rule XVII.17 (2)(e) of Municipal Account Code, 1930.

The Department in its written reply stated as under: -

Sr. No.	Para No.	Reply
1	10.I	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. Further, 10% rebate was given for maintenance. The net annual ARV was liable to a tax of 2.5% for residential buildings and 5% for non-residential buildings. The ARV system was replaced by the Unit Area Method i.e., rate per sq. yd. of the built-up floor-wise area. The amendment was made on 21.06.2012 in the Municipal Acts and this new property tax policy was made applicable retrospectively from 01.04.2010 with the stipulation that for part of the year 2010-11 prior to Notification, the property owners would have the option to pay as per
2	10.I (a)	During the period of manual record keeping, such certificates were issued by the concerned authority. Presently even if any municipality is still maintaining manual record, alongwith computerized record, the said certificate is being issued by the competent authority. Directions in this regard have been issued to all municipal bodies vide this office letters dated 29.06.2017, 23.10.2020 and 04.02.2021.

3	10.I (b)	As clarified in para 10.I above, the property tax data has been uploaded on the common web portal and the same is regularly updated by the municipal bodies. Detailed instructions regarding proper updation and maintenance of property tax record have been issued by this office vide memo No. ADULB/Admn./2020/29064 dated 25.05.2020.
4	10.I (c)	The instructions in this regard for proper updation and maintenance of property tax record have already been issued by this office vide memo No. ADULB/Admn./2020/29064 dated 25.05.2020 as mentioned in para 10.I (b).
5	10.I (d)	The instructions in this regard for proper updation and maintenance of property tax record have already been issued by this office vide memo No. ADULB/Admn./2020/29064 dated 25.05.2020 as mentioned in para 10.I (b).
6	10.I (e)	The instructions in this regard for proper updation and maintenance of property tax record have already been issued by this office vide memo No. ADULB/Admn./2020/29064 dated 25.05.2020 as mentioned in para 10.I (b).
7	10.I (f)	The instructions in this regard for proper updation and maintenance of property tax record have already been issued by this office vide memo No. ADULB/Admn./2020/29064 dated 25.05.2020 as mentioned in para 10.I (b).
8	10.I (g)	Municipal Bodies have been collecting various types of taxes, fees, charges etc. and for public convenience, multiple G-8 receipt books were perforce being issued as single receipt book would entail undue delay in collections and long queue at single counter. However, this problem is slowly getting resolved due to online payments and cash receipts have been restricted upto an amount of Rs. 5000/-. Further, Citizen Facilitation Centers (CFCs) are being operated by municipal bodies for making online payments. Due to the digitization, this problem will get resolved in due course of time.
9	10.II (i)	Directions have been issued to all municipal bodies for proper and prompt utilization of newly constructed/vacated municipal shops vide this office memo No. ADULB/Admin./2021/6996-98 dated 22.03.2021.
10	10.II (ii)	The provisions regarding penalty on account of late payment of monthly rent/ lease/licence fees as well as periodical enhancement of rent/lease/licence fees had been provided in the lease/rent agreements executed between the occupiers and the respective municipal body. Government vide letter No. 8/14/2009-6C1 dated 31.03.2009 has fixed penalty @ Rs. 50/- per day from the tenants who paid rent of Municipal shop after 07th of each month and interest @ 12% in case of delay for more than two months. After the issuance of above instructions, municipal bodies have started making this condition as part of their agreements with the occupiers of municipal shops.Similarly, the condition regarding periodical enhancement of rent/ lease/licence fee has also been incorporated in the agreements by the municipal bodies. As an illustration, the copy of agreements in this regard executed by MCG prior to the instructions dated 31.03.2009 and after this date are attached herewith depicting the follow-up of these instructions. The copy of payment of penalty by the tenant on account of late deposit of monthly rent is also attached.

11	10.III (i)	It is intimated that the Accounts Staff of majority of municipal bodies is not professionally well trained and equipped to manage the accounting system and record as per procedure. In this regard, it has been decided to engage CA firms for a cluster of municipal bodies to ensure proper checking and upkeep of accounting system. Directions have been issued to all municipal bodies for reconciling the balances of municipal funds as required under rule III.I(2) d of the Municipal Account Code, 1930.
12	10.III (ii)	The position has been explained in para 10.III (i) above. After the engagement of CA firms, the observations of Audit shall get complied with. However, instructions have been reiterated vide this office memo No. DULB/Budget/BA-I/2021/7285-86 dated 24.03.2021 to all municipal bodies for proper maintenance of cash book and verification/signatures by DDO on daily basis. Besides this, the Department vide memo No. DULB/Acctt./2023/3062 dated 30th January, 2023 has also directed all the municipalities for preparing the Cash Books and Bank Ledgers of the accounts of each Bank and reconcile the same with the bank statement of such accounts as per provisions of both the Municipal Acts and Municipal Account Code, 1930.
13	10.III (iii)	Clear directions have already been issued from time to time to all municipal bodies to ensure deduction and timely deposit of GPF/EPF to their General Provident Fund/NPS/Employee Provident Fund Accounts. The concerned DDO has been entrusted with the responsibility to ensure timely deposit of such funds deducted from employees' salary and contribution from the employer and reconcile the balances with the bank accounts. Directions have already been circulated to all municipal bodies vide this office memo Nos. DULB/Estt./3E/2018/58245-339 dated 12.06.2018 and reminder sent vide memo No. DULB/Estt./3E/2021/25568-668 dated 26.07.2021.
14	10.III (iv)	It is intimated that the Accounts Staff of majority of municipal bodies is not professionally well trained and equipped to manage the accounting system and record as per procedure. Hence, it has been decided to engage CA firms for a cluster of municipal bodies to ensure proper surveillance and upkeep of accounting system.
15	10.IV	Due to financial crunch in some municipal bodies, they were not able to pay regular installments of the loans granted by Government/LIC. In this regard, one time waiver was granted by the Government for the period 1970-71 to 1995-96 in respect of all loans availed by some municipal bodies vide Government memo No. 6/73/2000-4CI dated 20.04.2001. Now all municipal bodies have started repaying the loan installments on regular basis to avoid any penal interest on the delayed payments.
16	10.V	The due amount of electricity bills upto 31.12.2021 of DHBVN & UHBVN has already been reconciled and paid to DISCOM. The issue regarding timely payment of electricity bills was discussed during the meeting held on 20.04.2022 under the Chairpersonship of Principal Secretary to

		Chief Minister and it was decided that a joint and mutually acceptable payments and reconciliation mechanism shall be established between Urban Local Bodies and DISCOM in respect of electricity consumption due, municipal taxes and property tax dues. For this purpose, DMCs of each district and the corresponding Superintending Engineer of DISCOM shall reconcile the amount of electricity bills, status of payments by ULBs, municipal tax recoveries and property tax levied on DISCOM for each Urban Local Bodies in that district separately and arrive at consensus and the payment shall be made at the time of each payment cycle. In case of default, the reconciled amount outstanding on the part of DISCOM, the Finance Department shall be requested to deduct the same from the RE subsidy to the DISCOM. Similarly, if the reconciled amount is due to be paid by any ULB to either of the DISCOM and the same remains unpaid, the same shall be withheld by the Fianance Department from the allocation of grants made to the said Urban Local Body. Accordingly, the instructions have been issued to all municipalities as well as to DISCOM for ensuring complince of the same. Hence, ULB Department is pursuing the matter and it will be ensured that this process will be continued to reconcile the amounts due against either of the departments.
17	10.VI (i)	Directions have been issued by this office to all municipal bodies for arranging auction of all obsolete/unserviceable stocks, machinery and vehicles etc. vide memo No. ADULB/Admin./2021/11379 dated 23.04.2021. Further, remiders have been issued vide this office memo Nos. DULB/CAO/2022/12652 dated 29.03.2022 and DULB/CAO/2022/ 17050-71 dated 21.04.2022.
18	10.VI (ii)	Since the year 2016-17, all municipal bodies are making all purchases on approved rates through GeM portal authorized by the Government. However, where any item/product is not available on GeM portal, then it is purchased from open market after obtaining best rates and following proper procedure.
19	10.VII	The provisions regarding applicability of license in respect of trades were in vogue since the year 1911 and now many of these trades have either vanished or become redundant, having no relevance in present times. Further, due to multiplicity of Government entities who are entrusted with monitoring the trade/business activities, resulting in inoverlapping of control/powers over such trading/business activities. In this backdrop, amendments in Haryana Municipal Act, 1973 as well as Haryana Municipal Corporation Act, 1994 regarding trade licenses except in case of those categories which are specified by the Government as dangerous to life, health or property or likely to create nuisance. Further, the matter regarding levying of licence fee as well as fixation of categories of the said licences is under consideration of the Government.
20	10.VIII	Municipal Bodies have been directed to engage advocates only after the approval of AG, Haryana and release their fees only at the rates approved by the Government. Hence, the question of engaging any advocate at exorbitant fees does not arise, neither any instructions issued by the Government in this regard are being violated.

21	10.IX	Government has already issued directions to all municipal bodies to prepare their record of land banks as per Kharsa and Town plans to monitor and deal the encroachments and adverse possession cases. Further, Government vide letter dated 17.05.2018 has designated ATP, HQ as Nodal Officer for coordinating the work of asset management cell at Directorate level. These instructions have been reiterated vide this office memo No. ADULB/Admin./2021/26821 dated 29.07.2021, mentioning therein that mutation should be carried out in respect of all types of properties in the name of concerned municipal bodies, vested on account of inclusion of the areas of villages in the concerned municipality and the relevant entries should also be made in the immovable property register.
22	10.X	Government of India started giving licences in the year 1995 to private telecommunication companies for providing communication & connectivity infrastructure in the Country. The regulation in the wireless connectivity started mainly from the year 1999-2000 onwards. Accordingly, Urban Local Bodies Department on the request of telecommunication company namely M/s Escotel Mobile Communication Ltd. had issued memo No. 7A-PA-DVD-01/39877 dated 20.09.2001 referred in this para wherein the installation and renewal fees as mentioned in the said para have been prescribed. Further, all municipal bodies in the State had directed that if any company applies for the transmission/erection of towers/transmission stations, then the same should be forwarded to the State Government for necessary approvals. Thereafter, Urban Local Bodies Department notified the Haryana Municipal (laying of communication, cable and erection of dish antenna) Bye-Laws 2007 on 31.10.2007. Under these Bye-Laws, the permissions were granted to Infrastructure Service Provider for laying of communication cables, erection of dish antennas and cable operations. The said bye-laws and the amendment were challenged in the Hon'ble High Court through various writ petitions i.e., CWP No. 17294 of 2009, CWP No. 17337 of 2009, CWP No. 17439 of 2009, CWP No. 17744 of 2009 and CWP No. 18092 of 2009. The Hon'ble High Court in the said cases vide order dated 17.12.2009 directed that no final decision affecting the rights of the petitioners shall be taken till the next date of hearing. Subsequently, Hon'ble High Court disposed of the said writ petitions vide order dated 25.10.2013. The operative part of the said order is as under: - *"**SANJAY KISHAN KAUL, CHIEF JUSTICE: (Oral)*** Learned *counsel for the respondents state that the old regulations which are under challenge have been revisited and have been replaced by fresh regulations.* *In view* thereof, *these petitions assailing the earlier regulations have become infructuous and are, accordingly, disposed of."* It is pertinent to mention here that under the Bye-Laws, 2007 permission for mobile communication and cable operations were given. Since the Bye-Laws, 2007 and its subsequent amendment challenged in Hon'ble High Court, new Bye-Laws namely, the Haryana Municipal (Communication and Connectivity Infrastructure) Bye-Laws, 2013 and the Haryana Municipal Corporation

		(Communication and Connectivity Infrastructure) Bye-Laws 2013 were notified vide notification dated 03.10.2013 and 20.09.2013 respectively. These Bye-Laws are specifically for communication and connectivity infrastructure which were framed on the instructions of Department of Electronics and Information Technology (E&IT), Haryana. Further, E&IT Department has notified the CCI Policy, 2017 for granting permission for the communication and connectivity infrastructure. Under the said Policy, concerned Deputy Commissioner is the competent authority to grant permission to the telecommunication infrastructure companies. These mobile towers are monitored through Haryana Enterprise Promotion Center (HEPC) Portal. In view of the above, it is clear that now there is well organized system to deal with the mobile towers in the State through Bye-Laws, 2013 and CCI Policy, 2017. In the light of these provisions 3140 permissions have been granted in the State of Haryana through HEPC Portal.
23	10.XI	Urban Local Bodies Department had notified the Haryana Municipal (laying of communication, cable and erection of dish antenna) Bye-Laws, 2007. Under these Bye-Laws, the permissions were granted to Infrastructure Service Provider for laying of Communication cables and erection of dish antennas & Cable Operators. Thereafter, vide notification Nos. S.O.114/H.A.24/1973/Ss.200 & 214/2008 and notification dated 31.08.2009, amendments in the said Bye-Laws were carried out. The said Bye-Laws and the amendment were challenged in the Hon'ble High Court and Government has given statement in the Hon'ble High Court that these Bye-Laws have been frozen and fresh Bye-Laws namely the Haryana Municipal (Communication and Connectivity Infrastructure) Bye-Laws, 2013 and Haryana Municipal Corporation (Communication and Connectivity Infrastructure) Bye-Laws, 2013 were notified. However, even after enactment of the above Bye-Laws 2013, there are no fees for the cable operators on per consumer connection/per month basis. These Bye-laws are exclusively only for the Communication and Connectivity Infrastructure. Further, CCI Policy, 2017 of the E&IT Department, under the overhead communication cable covers the Communication Cable/Cable TV (per pole). Therefore, the provision for cable TV is governed through the CCI Policy, 2017.Instructions regarding recovery of charges/fees against the installation/ license & processing fee on Dish Antennas of ATMs to all municipal bodies have been issued vide this office memo No. DULB/TP/DTP/2020/8062-8162 dated 27.11.2020 and DULB/ Budget/2021/11920 dated 28.04.2021. To overcome this ambiguity, Haryana Municipal Entertainment Duty Act, 2019 has been notified but in the said Act also, the provision of fees on the cable operators is not expressly provided. Hence, the case for fixing the rate of fees on cable operators has been submitted to Government which is still under consideration.
24	10.XII	Directions have been issued from time to time to all municipal bodies for timely dealing of Audit Paras. Keeping in view the importance of dealing/replying all pending Audit Paras, responsibilities have been devolved on Commissioners of Municipal Corporations and District Municipal Commissioners in case of Municipal Councils/Committees.

		Further, the matter is taken up on regular basis in all meetings/review meetings being conducted by the Directorate of Urban Local Bodies and it is being emphasized in such meetings that all pending audit paras should be dealt with/replied within the time limits. In this regard, directions have been reiterated vide this office memo No. ADULB/Admin./2021/3088 dated 04.02.2021.

समिति ने चाहा है कि उपरोक्त पॉइंट्स की जो कुल रिकवरी बनती है उसमें से जो रिकवरी बाकी है वो स्थानीय निकाय विभाग जल्दी से जल्दी करे और यदि जरुरत पड़े तो लोकल ऑडिट विभाग एवं स्थानीय निकाय विभाग एक संयुक्त बैठक करे। जिसमें यह पता किया जा सके कि वास्तव में स्थानीय निकाय विभाग ने कितनी रिकवरी को पूरा किया है और साथ में लोकल ऑडिट विभाग भी अपने रिकॉर्ड को चेक करे और रिपोर्ट समिति को भेजी जाए। तब तक समिति द्वारा इस पैरे 10(i) to 10(xii) के (Sr. No. 1 to 24 तक सभी पॉइंट्स को पेंडिंग रखा जाता है।

Part-II

ANNUAL AUDIT REPORT ON THE ACCOUNTS OF MUNICIPAL CORPORATION, FARIDABAD FOR THE YEAR 2020-2021, AUDITED BY THE DIRECTOR, LOCAL AUDIT DEPARTMENT, HARYANA.

(URBAN LOCAL BODIES DEPARTMENT, HARYANA)

[8] Para No. 2A : 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 1993-94 to 2020-21 also remain un-produced to audit and possibilities of defrauding. Misappropriation or fraudulent payments out of Corporation Fund could not be ruled out. It was also observed that several vocuhers were not put up to audit for tracing in the Cash book. Non-production of payment vouchers may fraught with the chances of any kind of fraud, tempering of amount of payment orders, multiple payment against single vocher etc. This attitude of officials may be taken seriously besides ensuring production of all records to audit on time.

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: -

In compliance of the observation of the Committee matter was discussed with Joint Director & vide their letter Endst. No. V/W-LAD/PA-V/24/29 dated 04.04.2024 recently Audit Report 2020-21 has been received and as per report 61 audit observations regarding vouchers are pending. As per advice of Audit, vouchers for the month of Jan 17,Feb 17, May-17, June-17, Dec-17 has also been sent to JD(A) for checking as mentioned in the report. Vouchers are being shown to audit in due course as per demand. Therefore, it is requested to kindly drop the para.

समिति की टिप्पणियों की अनुपालना में मामले पर संयुक्कत निदेशक से चर्चा की गई तथा उनके पत्र कमांक स0 V/W-LAD/PA-V/24/29दिनांक 04.04.2024 के अनुसार हाल ही में लेखा परीक्षा रिपोर्ट वर्ष 2020–21 प्राप्त हो चुकी है तथा रिपोर्ट के अनुार व सलाह के अनुसार जनवरी 2017, फरवरी 2017, मई 2017, जून 2017 व दिसम्बर 2017 तक के वाउचर आडिट में प्रस्तुत कर दिए है व और भी समय समय पर वाउचर प्रस्तुत किए जा रहे हैं।

अतः अनुरोध है कि पैरा ड्रॉप करने की कृपा करें।

समिति ने चाहा है कि जब तक सभी वाउचर लोकल ऑडिट विभाग द्वारा चेक नहीं किये जाते तब तक इस पैरा को पेंडिंग रखा जाता है।

[9] Para No. 3 : Finances:-The financial position of the Corporation Fund is exhibited below in a comparative form:

Particulars	**2018-19**	**2019-20**	**2020-21**
	(Rs. In Lacs)	(Rs. In Lacs)	(Rs. In Lacs)
Opening Balance	35603.19	3906.47	13141.53
Income	51888.63	95329.67	61148.70
Total	87491.82	99236.14	74290.23
Expenditure	83585.35	86094.61	67422.45
Closing Balance	3906.47	13141.53	6867.68

(i) The decrease in income during the year 2020-21 as compared to the previous years was due to less receipts ofpending Taxes, recovery of LicenseFee, House Tax, Devleopment Charges & Government Grants etc. and decrease in expenditure due to less execution of development works of roads, street lights, tubewell, modernization of parks & expenses to control pollution as per NGT guidelines etc. in each Constituency of Municipal Corporation Faridabad. Sincere efforts needs to be made by Corporation to collect outstanding revenue/demand and generate more revenue by taking visionary stepls. Out of total income of the Corporation, Income from own sources i.e taxes, rent, license, stamp duty is Rs. 27079.64 Lacs which is less than grants Rs. 34069.06 received from the Govt. Further, it is also pointed out that major portion of income of the corporation was stamp duty i.e amounting to Rs. 2339.30 Lacs. As such income of taxes, rent, licence and water rates is very low. MCF is not able to bear the burden of establishment expenditure out of taxes collected. Howerver, bifurcation of income from various souces is exhibited below:-

(a) Stamp Duty	-	2339.30 Lacs
(b) MC Taxes (i.e Property Tax, Rent, Development Charges etc.		14030.16 Lacs
(c) License & Fees	-	1949.89 Lacs
(d) Misc. Income	-	8760.29 Lacs
Toal	**-**	**27079.64 Lacs**

(ii) In addition to the closing balance of Rs. 6867.78 Lacs as on 31.03.2021 the Corporation held investments of Rs.11.50 Lacs in the shape of share of Haryana Poly Steel, Hissar of Rs.6.50 lacs & Haryana Television Ltd. of Rs.5.00 lacs. Further, loan of Rs. 10.50 Lacs given to Municipal Committee, Safidon in 4/1995 and received back in 11/2015 but Interest accrued on loan is still outstanding. Similarly, no dividend was received against the shares referred above as yet. The upto date amount of dividends may be claimed and from the quarter concerned and recovery of interest from M.C. Safidon may also be expedited without furtherdelay. As reported, no reminder to Municipal Committee, Safidaon for recovery of interest was issued during the year. However, no efforts for redemption of shares amounting to Rs. 11.50 Lacs from concerned companies were made. The matter may be looked into again for refund/recovery.

iii) The Corporation had to discharge liabilities to the tune of approx. Rs.258.56 crore as on 31.03.2021 under various heads as mentioned below: -

Sr.No.	Particulars	Amount (Rs. In Lacs)
2	Loan from MCG with Intt. 50 Crore+@8% Per Annuam in Rs.	9100.00
3		
	Total	**9100.00**

The balances of the Corporation Fund were being kept in 23 Bank accounts (List attached) with various banks/Post Office and Personal Ledger Account with Govt. Treasury instead of in a schedule Bank or Co-operative Bank or Post Office as envisaged in Section 73 of the Haryana Municipal Corporation Act, 1994. No such approval for keeping/operation of multiple bank accounts in term of instructions issued by Finance Department vide letter dated 15.01.78 and 28.04.79 was forthcoming. A meeting of commission rate level was taken by Additional Chief Secretary Finance Department Haryana in March, 2018 which was attended by concerned Officers of Audit & Accounts cadre. It was specifically stressed upon by the Worthy Secretary to all concerned Municipal Corporation/Councils & Committees to inform the detail of all accounts opened by them & directed to close down all such accounts where casual transactions were made & minimize to one to two accounts only.Therefore, it is

advised in the interest of the Corporation that funds may be kept only in one or two accounts and all other accounts be closed by transferring the balances in one/two banks along-with up-to-date amount of interest accrued thereon till the date of closing of all such banks accounts in compliance of the Govt. instructionsbid.

The Department in its written reply stated as under: -

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

यह पैरा हरियाणा विधान सभा सचिवालय की आयोजि बैठक द्वारा पत्र कमांक HVS/LB.&PRIC/11/ 2021-22/27681-82 dt. 19.10.21 द्वारा ड्राप कर दिया गया हैं।

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

(ii) It is further stated that an amount of Rs. 50.00 Crores against repayment of Bridge Loan to MC Gurugram has been repaid as per the the Govt. Directions and Ld. CMC orders dated 19.09.2024 vide cheque no. 000556 and Dr. Note No. 258 dated 19.09.2024.

(iii) In this regard, it is stated that all the instalment of Loan are being paid quarterly basis well in time. The balance of HUDCO loan is Rs. 3518.48 Lacs will be paid as per quarterly in stallments.

2 यह भी बताया जाता है कि नगर निगम गुड़गांव को ब्रिज लोन के पुर्नभुगतान के लिए 50.00 करोड़ की राशि सरकार के आदेशों व माननीय निगमायुक्त के आदेश दिनांक 19.09.2024 की अनुपालना में चैक स0 556 व डेबिट नोट सं0 258 दिनांक 19.09.2024 के माध्यम से कर दी गई हैं।

अतः अनुरोध है कि पैरा ड्रॉप करने की कृपा करें।

In this regard, it is stated that Account No. mentioned at Sr. No. 1,3,4,5,6,7,13,15,16,17,18,22 has been closed means 12 Nos. Bank Accounts out of 23 Nos. A/cs as per Appendix-BB & the process of closing remaining accounts after completion of reconciliation the concerned accounts is continue.

Hence Para may be dropped.

इस संबंध में यह बताया जाता है कि कम संख्या 1,3,4,5,6,7,13,15,16,17,18,22 में उल्लेखित खाता न0 23 में से 12 खाते बन्द कर दिए गए हैं और सम्बन्धित खातों का समाधान पूरा होने के बाद शेष खातों का बन्द करने की प्रकिया जारी हैं।

अतः अनुरोध है कि पैरा ड्रॉप करने की कृपा करें।

समिति द्वारा इस पैरा के पॉइंट नंबर (ii & iii-2,3) को जब तक लोकल ऑडिट विभाग को प्राप्त अमाउंट कन्फर्म नहीं होगी तब तक इन पॉइंट्स को पेंडिंग रखा जाता है।

[10] Para No. 5 : - Grants:-

b.) The position of utilization of unspent balances of grants received up to 31.03.2020 and utilized during the period under report is shown in **Appendix-C-II** to this report and the position of each grant shown in this Appendix is summarized as under:-

(ii) The amount of grants shown at Sr. No. 100, 101, 102, 103, 105, 107, 108, 110, 111, 116, 119, 129, 135, 152, 170, and 230 of this Appendix were deposited with NBCC Ltd., Faridabad for execution of various deposit works by the said agency under JNNURM Scheme of the city. In accordance with the terms and conditions of these grants and 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 grants but the complete record of utilization of these grants was not arranged/made available for audit check. The same may be obtained from the NBCC at the earliest and put up for audit check for necessary verification.

(iii) The Grant shown at Sr. No. 341 was transferrd to the Faridabad City Transport Services Ltd., Expenditute statement along-with utilization certificate may be obtained now and whon to audit.

The Department in its written reply stated as under: -

The position of each grant is given as under:-

b.) (ii) UC of NBCC has been sent to DULB through email on dated 24.02.2025.

उक्त वर्णित NBCCका उपयोगिता प्रमाण पत्र 24.02.2025 को ईमेल के माध्यम से भेजा जा चुका है।

(iii) This grant was transferred to Faridabad City Transport, hence UC may be asked from Faridabad City Transport vide this office Memo No. MCF/FC/2024/323 dated 18.07.24, 342A dated 30.07.24 and 693 dated 24.04.25 and also for refund of amount of Rs. 1.10 Crores.

यह अनुदान फरीदाबाद सिटी ट्रांसपोर्ट को हस्तांतरित दिया गया था, इसलिए इस कार्यालय के पत्र क्रमांक सं0 MCF/FC/2024/323fnukad 18.07.24, 342ए दिनांक 30.07.24 व 693 दिनांक 24.04.25 के तहत फरीदाबाद से उपयोगिता प्रमाण पत्र मांगा जाए और 1.10 करोड़ क राशि नगर निगम फरीदाबाद को वापसी के लिए पत्र लिखे गए है।

अतः अनुरोध है कि पैरा ड्रॉप करने की कृपा करें।

समिति द्वारा इस पैरा के पार्ट एन. बी. सी. सी. से सम्बंधित पॉइंट नंबर (b-ii) को पेंडिंग रखा जाता है।

[11] Para No. 6 :- Loans:-

इस संबंध में यह बताया जाता है कि एमसी गुरूग्राम को बिज लोन के पुर्नभुगतान के लिए 50.00 करोड़ रू की राशि सरकार के निर्देशें व माननीय निगमायुक्त के आदेशों अनुसार चैक स0 556 व डेबिड नोट 258 दिनांक 19.09.2024 के माध्यम से भुगतान कर दिया गया हैं

Hence Para may be dropped.

अतः अनुरोध है कि पैरा ड्रॉप करने की कृपा करें।

समिति द्वारा इस पैरा के पॉइंट नंबर (iii) को जब तक इस से सम्बंधित इन्ट्रस्ट का हल नहीं हो जाता तब तक पेंडिंग रखा जाता है।

[12] Para No. 16- Miscellaneaous : -

(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 para 17(v) of 2019-20 respectively. The position remained same during the period of this Audit report i.e. 2020-21. 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.

(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: -

(v) 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.

यहां यह बताया जाता है कि बैंक समाधान एक सतत प्रक्रिया है जो संस्था के कार्यरत रहने तक चलती रहती है। 2017–18 तक के सभी बैंक खातों का समाधान चार्टर्ड अकाउटेंट फार्म मेसर्स बत्रा एंड दीपक एसोएिसट्स, दिल्ली से करवा लिया गया है तथा 2018–19 से 2020–21 तक बैंक समाधान से सम्बन्धित कार्य प्रक्रियाधीन है तथा 01.04.2021 से शेष बैंक समाधान नियमित रूप से किया जा रहा है।

अतः उपरोक्त तथ्यों को ध्यान में रखते हुए उक्त लेखापरीक्षा पैरा को हटाया जाए।

अतः अनुरोध है कि पैरा ड्रॉप करने की कृपा करें।

(x) 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 voucher 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.

अनुलग्नक–बी में उल्लेखित सभी वाउचर आडिट वर्ष के दौरान आडिट के समक्ष प्रस्तुत किए गए थे। उस विशिष्ट वर्ष की आडिट रिपोर्ट में ऐसा कोई अवलोकन नहीं किया गया था। आडिट द्वारा 2018–19 की आडिट अवधि में 2016 के वाउचर का उल्लेख करने के लिए कोई प्रासंगिकता नहीं बताई गई है, जबकि सरकार/यूएलबी/एमसीएफ को प्रस्तुत आडिट रिपोर्ट 2016 में इन वाउचर के बारे में कोई टिप्पणी नहीं है। हालांकि ?, सभी वाउचर सत्यापन के लिए आडिट शाखा में प्रस्तुत किये गये हैं, लेकिन सरकार द्वारा आडिट स्टाफ पर की गई प्रशासनिक कार्यवाही के कारण उन्हें इस कार्यालय से बाहर स्थानान्तरित कर दिया गया है, सत्यापन का काम अब प्रक्रियाधीन है।

इसलिए उपरोक्त तथ्यों को ध्यान में रखते हुए उक्त आडिट पैरा को कृपया हटा दिया जाए।

अतः अनुरोध है कि पैरा ड्रॉप करने की कृपा करें।

समिति द्वारा इस पैरा के पॉइंट नंबर (v, x) को पेंडिंग रखा जाता है।

Part-III

ANNUAL AUDIT REPORT OF THE LOCAL AUDIR DEPARTMENT, HARYANA ON THE ACCOUNTS OF URBAN LOCAL BODIES (ULBs) & PANCHAYATI RAJ INSTITUTIONS (PRIs) FOR THE YEAR 2016-17 PART-II-B, PANCHAYAT SAMITIS (REPLY RECEIVED ONLY APPENDIX-T, U & V) AND PART-II-C, ZILA PARISHADS (REPLY RECEIVED ONLY APPENDIX- Z-II & Z-III).

(DEVELOPMENT & PANCHAYAT DEPARTMENT, HARYANA

[13] Para No.- 3 of Part-II B- (Appendix-U)- Statement showing the temporary advances outstanding in case of Panchayat Samitis

(Appendix-U)

The Department in its written reply stated as under: -

Sr. No.	Name of Institution	Period of Audit	Amount (₹in lacs)	Reply of Department
5	Panchayat Samiti, Babain	4/13 to 3/16	1.33	अग्रिम राशि बारे कार्यवाही की जा रही है । सोमनाथ चालक द्वारा रसीद नं0 62/17 दिनांक 21.05.18 द्वारा राशि 3000/– रू0 वसूल हो चुकी है । श्री किताब सिंह, एसईपीओ को इस कार्यालय के पत्र क्रमांक 502–505 दिनांक 18.04.2012, पत्र क्रमाक 903–906 दिनांक 19.06.2014, पत्र क्रमांक 1048–50 दिनांक 27.06.2014 द्वारा अग्रिम राशि के रूप में ली गई राशि को जमा करवाने के पत्र लिखे गए । किताब सिंह, एसईपीओ का स्वर्गवास हो चुका है । इस सम्बन्ध में खण्ड विकास एवं पंचायत अधिकारी, शाहबाद को पत्र क्रमांक 237 दिनांक 21.02.2014, 1048–50 दिनांक 27.06.2014, 903–06 दिनांक 19.06.2014, पत्र क्रमांक 933 दिनांक 01.08.2016, पत्र क्रमांक 2356 दिनांक 12.06.17, पत्र क्रमांक 199 दिनांक 09.02.2018 व पत्र क्रमांक 1637 दिनांक 22.05.2024 द्वारा पत्र लिखते हुए लिखा है कि उक्त अग्रिम राशि का समायोजन सम्बन्धित से करवाने की कार्यवाही करें । सरपंच ग्राम पंचायत मंगौली जाटान को इस कार्यालय के पत्र क्रमांक 609–610 दिनांक 22.04.2014, पत्र क्रमांक 2190–91 दिनांक 29.12.2014, पत्र क्रमांक 198 दिनांक 09.02.2018 व पत्र क्रमांक 1635 दिनांक 22.05.2024 द्वारा पत्र लिखते हुए निर्देश जारी किए गए है कि आप ग्राम पंचायत को जारी अग्रिम राशि पत्र प्राप्ति के तुरन्त बाद खण्ड कार्यालय में जमा करवाएं । सरपंच ग्राम पंचायत मंगौली संघौर को इस कार्यालय के पत्र क्रमांक 1636 दिनांक 22.05.2024 द्वारा पत्र लिखते हुए निर्देश जारी किए गए है कि आप ग्राम पंचायत को जारी अग्रिम राशि पत्र प्राप्ति के तुरन्त बाद खण्ड कार्यालय में जमा करवाएं । अतः आपसे अनुरोध है कि वर्णित पैरा समाप्त करने का कष्ट करें ।
6	Panchayat Samiti, Sadhoura	4/13 to 3/16	.02	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।

<table>
<tr><td>7</td><td>Panchayat Samiti, Loharu</td><td>4/14 to 3/16</td><td>.15</td><td>पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।</td></tr>
<tr><td>8</td><td>Panchayat Samiti, Radaur</td><td>4/14 to 3/16</td><td>1.44</td><td>The Temporary advance was given to Sh. Harpal Singh, Officiating SEPO during Panchayat Election 2016 and he has given the expenditure bills on that time and Cash in hand has been adjusted as per detail given below:-
<table>
<tr><th>Name of Firm</th><th>Voucher No.</th><th>Date</th><th>Amount</th></tr>
<tr><td>Anil Digital studio</td><td>58</td><td>26/07/16</td><td>6460</td></tr>
<tr><td>Anil Digital studio</td><td>59</td><td>26/07/16</td><td>2500</td></tr>
<tr><td>MLN College Radaur</td><td>60</td><td>26/07/16</td><td>25150</td></tr>
<tr><td>Sunny Tea Stall Radaur</td><td>61</td><td>26/07/16</td><td>2140</td></tr>
<tr><td>M/S Dhanokheri Printing Press</td><td>62</td><td>26/07/16</td><td>520</td></tr>
<tr><td>Raj Printer and Flex</td><td>63</td><td>26/07/16</td><td>750</td></tr>
<tr><td>Khadi Asharam Karnal</td><td>64</td><td>26/07/16</td><td>6200</td></tr>
<tr><td>Man Singh, Manya Ram, Dhaniraj</td><td>65</td><td>26/07/16</td><td>200</td></tr>
<tr><td>Raj Printer and Flex</td><td>66</td><td>26/07/16</td><td>15000</td></tr>
<tr><td>Dharmveer Tea Stall</td><td>67</td><td>26/07/16</td><td>29300</td></tr>
<tr><td>Dharamveer tea Stall</td><td>68</td><td>26/07/16</td><td>3600</td></tr>
<tr><td>MLN College Radaur</td><td>69</td><td>26/07/16</td><td>1500</td></tr>
<tr><td>BSNL Ambala</td><td>70</td><td>26/07/16</td><td>1180</td></tr>
<tr><td>Mahaluxmi Tata Tempu</td><td>71</td><td>26/07/16</td><td>2020</td></tr>
</table></td></tr>
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<table>
<tr><td>Mahaluxmi Tata Tempu</td><td>72</td><td>26/07/16</td><td>2020</td></tr>
<tr><td>Mahaluxmi Tata Tempu</td><td>73</td><td>26/07/16</td><td>2020</td></tr>
<tr><td>Mahaluxmi Tata Tempu</td><td>74</td><td>26/07/16</td><td>3000</td></tr>
<tr><td>Mahaluxmi Tata Tempu</td><td>75</td><td>26/07/16</td><td>1000</td></tr>
<tr><td>Dharamvir computers</td><td>77</td><td>26/07/16</td><td>1350</td></tr>
<tr><td>Rawal General and book Store</td><td>78</td><td>26/07/16</td><td>5990</td></tr>
<tr><td>Ambala BSNL</td><td>79</td><td>26/07/16</td><td>1500</td></tr>
<tr><td>Rawal General and book Store</td><td>80</td><td>26/07/16</td><td>5100</td></tr>
<tr><td>Satpal Electrician</td><td>81</td><td>26/07/16</td><td>7500</td></tr>
<tr><td></td><td></td><td>Total</td><td>126000</td></tr>
<tr><td>Cash Deposited in Bank</td><td>R.V. No 2016</td><td>08/02/16</td><td>18000</td></tr>
<tr><td></td><td></td><td>G. Total,</td><td>144000</td></tr>
</table>
Sh. Harpal Singh, SEPO Officiating deposited the Amount Rs. 18000/- vide Receipt No. 2016 Dt. 08/02/2016. Thus the cash in hand Rs. 1,44,000/- has been adjusted as per above exp. 126000/- +18000 deposited in the Bank. Para May be dropped.
</td>
</tr>
<tr>
<td>9</td>
<td>Panchayat Samiti, Sonipat</td>
<td>4/15 to 3/16</td>
<td>1.70</td>
<td>पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।</td>
</tr>
<tr>
<td>11</td>
<td>Panchayat Samiti, Panipat</td>
<td>4/14 to 3/16</td>
<td>.24</td>
<td>कार्यालय के श्री जसबीर सिंह स्टैनो को ग्राम पंचायतो के आम चुनाव 2015-16 के दौरान मु0 14000/-रू एडंवास दिया गया था तथा श्री बलवान सिहं सहायक को मू0 10000/-रू कोर्ट केस की पैरवी के लिये एडंवास दिया गया था। श्री जसबीर सिहं स्टैनो को दिया गया टैम्परेरी एडवास समायोजित किया जा चुका है। कैश बुक की प्रति</td>
</tr>
</table>

				साथ सलंग्न है। इसके इलावा श्री बलवान सिहं सहायक जिनकी वर्ष 2018 में मृत्यु हो चुकी है। परन्तु उक्त एडवांस ब्याज सहित मु0 27000/-रू परिवारजनो से वसूल करके दिनांक 13-02-2020 को खाता में जमा किया जा चुका है। कैश बुक की प्रति साथ सलंग्न है। अब कोई भी वसूली बकाया नही है। पैरा समाप्त करने का कष्ट करे।
12	Panchayat Samiti, Pataudi	4/13 to 3/16	.09	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
14	Panchayat Samiti, Safidon	4/11 to 3/16	.13	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
15	Panchayat Samiti, Samalkha	4/14 to 3/16	.5	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
16	Panchayat Samiti, Palwal	4/13 to 3/16	.78	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
17	Panchayat Samiti, Bilaspur	4/15 to 3/16	1.81	इस बारे अवगत कराया जाता है कि मु01,81,000/– रूप्ये आडिट नोट में दर्शायी गई है जबकि रिकवरी उपरांत मु0 70,000/– रूप्ये की अग्रिम राशि है।उक्त राशि कर्मचारियों द्वारा ली गई है। जिसकी एवैज में कर्मचारियों द्वारा ना ही उक्त राशि वापिस जमा करवाई गई है और न ही उक्त राशि के बिल कार्यालय में प्रस्तुत किये गये है जिस संदर्भ में कर्मचारी को कई बार लिखित रूप में नोटिस जारी किये जा चुके है। कर्मचारी से रिकवरी बारे भरसक प्रयास किये जा रहे है।
18	Panchayat Samiti, Guhla at Cheeka	18. 4/14 to 3/16	.72	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
19	Panchayat Samiti, Jakha	l 4/13 to 3/16	.82	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
20	Panchayat Samiti, Ateli Nangal	4/07 to 3/16	.21	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।

<table>
<tr><td>21</td><td>Panchayat Samiti, Assandh</td><td>4/11 to 3/16</td><td>.40</td><td>श्री सतबीर सिंह कनिष्ठ अभियन्ता ने अपने द्वारा लिए गये Temporary Advance राशि को कार्यालय में जमा करके राशि को समायोजित कर लिया गया था, जिसके बिल व Case Book के पेज की प्रति साथ सलंग्न है। अतः Temporary Advance समायोजित हो चुका है। ऑडिट पार्टी द्वारा पेहरा समाप्त किया जा चुका है जिसकी प्रति साथ सलंग्न है । अतः पैरा समाप्त करने का कष्ट करें।</td></tr>
<tr><td>22</td><td>Panchayat Samiti, Bahadurgarh</td><td>4/12 to 3/16</td><td>1.25</td><td>इस बारे में लिखा जाता है कि दर्शाई गई राषि वर्ष 2016–17 की ऑडिट नोट का अवलोकन उपरान्त पता चला है कि यह राशि वर्ष 1969 से वर्ष 1980 के बीच की है। वर्ष 2008 में खण्ड कार्यालय में आग लगने की वजह से कार्यालय का रिकार्ड जल गया (F.I.R.की प्रति संलग्न) अत आपसे अनरोध है कि इस ऑडिट पैरा को ड्राप करने का कष्ट करे क्योकि इतना पुराना रिकार्ड आग लगने कि वजह से उपलब्ध नहीं करवाया नहीं जा सके।</td></tr>
<tr><td>23</td><td>Panchayat Samiti, Barara</td><td>4/13 to 3/16</td><td>1.11</td><td>पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।</td></tr>
<tr><td>24</td><td>Panchayat Samiti, Dabwali</td><td>4/05 to 3/16</td><td>1.91</td><td>इस पैरा बारे व्यक्त किया जाता है कि इस पैरा अनुसार वर्ष 4/2005 से 3/2016 तक ऑडिट के दौरान निम्नलिखित अनुसार सरकारी कार्यालयों व कर्मचारियों की तरफ अस्थाई अग्रिम राशि (<u>Temporary Advances</u>) दशाई गई है:–
<table>
<tr><th>Sr. No</th><th>To Whom advance given</th><th>Date of advance</th><th>Amt.</th><th>Purpose</th></tr>
<tr><td>01</td><td>Zila Parishad, Hisar</td><td>Since before 31-03-2005</td><td>8511.21</td><td></td></tr>
<tr><td>02</td><td>Agericulture Deptt.</td><td>Since before 31-03-2005</td><td>800.00</td><td></td></tr>
<tr><td>03</td><td>Panchayat Ghar</td><td>Since before 31-03-2005</td><td>1290.20</td><td></td></tr>
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				04	AGA/DDPO Sirsa.	Since before 31-03-2005	53393.00	
				05	Sh. Pala Ram Gram Sachiv	24.03.2006	17000	Expenditure Incurred on Panch/Sarpanch Sammelan at Sonipat
				06	Sh. Girdhari lal Gram Sachiv	24.03.2006	17000	Expenditure Incurred on Panch/Sarpanch Sammelan at Sonipat
				07	Sh. Banwari Lal Gram Sachiv	24.03.2006	17000	Expenditure Incurred on Panch/Sarpanch Sammelan at Sonipat
				08	Sh. Baghwan Dass Gram Sachiv	24.03.2006	17000	Expenditure Incurred on Panch/Sarpanch Sammelan at Sonipat
				09	Sh. Vijay kumar Gram Sachiv	24.03.2006	17000	Expenditure Incurred on Panch/Sarpanch Sammelan at Sonipat
				10	Sh. Krishan Kumar Gram Sachiv	24.03.2006	17000	Expenditure Incurred on Panch/Sarpanch Sammelan at Sonipat
				11	Sh. Rotash Kumar	17.04.2015	5000	Repairing of Samiti Jeep
				12	Jeep Driver	02.02.2009	20000	To take new jeep
				यहां पर यह व्यक्त किया जाता है कि उक्तानुसार दर्शाई गई अग्रिम राशि की वसूली हेतू सम्बन्धित से पत्राचार किया जा रहा है, जल्द ही उक्त राशि सम्बन्धित से वसूल कर ली जाएगी। इसके अतिरिक्त यह व्यक्त किया जाता है कि जाता है कि उक्तानुसार क्रमांक 06 व क्रमांक 09 पर वर्णित ग्राम सचिवों की मृत्यु हो चुकी है। अतः कृपया पैरा समाप्त करने का कष्ट करें।				

25	Panchayat Samiti, Sirsa	4/13 to 3/16	.54	50000 रू0 की राशि वर्ष 1987 में सरपंच पंच सम्मेलन हेतु जिला विकास एंव पंचायत अधिकारी सिरसा को टैम्परेरी एडवांस के रूप में दी गई थी इस कार्यालय का समस्त रिकॉर्ड आरक्षण विरोधी आन्दोलन कारियों द्वारा जला दिया गया था तथा जिला विकास एंव पंचायत अधिकारी सिरसा द्वारा इस बारे Utilization Ceritificate दिया गया है कि इस पैरा को ऑडिट पार्टी से समाप्त करवाया जाए। पत्र की प्रति साथ सलंग्न करके अनुरोध है कि पैरा समाप्त करने का कष्ट करे। इसके अतिरिक्त मु0 4378 रू0 सपन पाइप स्टोर को कैरिज चार्जिज दिनांक 11.02.1972 को कार्यालय द्वारा अदा किया गया था। परन्तु यह फर्म Left the work कार्य छोड़ गई Trace Out नही हो रही है। अतः कृप्या मु0 4378 रू0 की राशि नियमित करवाने का कष्ट करे तथा कृप्या पैरा ड्रॉप करने का कष्ट करे।
26	Panchayat Samiti, Prithla	5/12 to 3/16	1.05	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
27	Panchayat Samiti, Karnal	4/15 to 3/16	.25	Temp. Advance of Rs. 25000/- was given to sh. Mukesh kumar SEPO for election and the same was adjusted during the period under audit. Para has already been dropped. copy is enclosed herewith.
28	Panchayat Samiti, Mustafabad	28. 4/15 to 3/16	.74	मु0 60000/–रू0 की अग्रिम राषि पंचायत आम चुनाव वर्ष 2015 को सम्पन्न करवाने हेतू श्री सुरेष कुमार ग्राम सचिव को दी गई थी जोकि मु0 10000/–रू0 की राषि दिनांक 05.04.2017 व 20000/–रू की राषि दिनांक 11.04.2017 व 30000/–रू0 की राषि दिनांक 17.04. 2017 को समायोजित की जा चुकी है। (जोकि कैष बुक पेज नं0 14 दिनांक 05.04.2017, 11.04.2017 व पेज नं0 15 दिनांक 17.04.2017 पर दर्ज है।कैष बुक की प्रति साथ संलग्न है।) मु0 4000/–रू0 की अग्रिम राषि श्री नेतराम ग्राम सचिव को पंचों के शपथ ग्रहण समारोह हेतू दी गई थी जोकि दिनांक 05.05.2016 को समायोजित की जा चुकी है। (जोकि कैष बुक पेज नं0 100 दिनांक 05.05.2016 पर दर्ज है, कैष बुक की प्रति साथ सलग्न है।) इसके अतिरिक्त मु0 10000/–रू0 की अग्रिम राषि श्री अमित कुमार समाज षिक्षा एंव पंचायत अधिकारी को दिनांक 16.03.2013 को खण्ड स्तरीय खेल–कूद प्रतियोगिता के आयोजन हेतू दी गई थी।जोकि कर्मचारी द्वारा उक्त राषि दिनांक 30.09.2022 को वापिस पंचायत समिति फण्ड में जमा करवा दी गई है (जोकि कैष बुक

				पेज सं0 93 दिनांक 30.09.2022 पर दर्ज है, जिसकी रसीद व कैष बुक की प्रति साथ संलग्न है।)अतः मु0 74000/रू0 –की अग्रिम राषि समायोजित की जा चुकी है।कृप्या पैरा समाप्त करने का कष्ट करे।
29	Panchayat Samiti, Naraingarh	4/14 to 3/16	.50	माह 03/2015 में श्री ऋषि कुमार कार्यवाहक समाज शिक्षा एवं पंचायत अधिकारी द्वारा आग्रीम राशि .50 का समायोजन करवा दिया गया था। जिस के बिल साथ संलग्न है। अतः आपकी सेवा में प्रार्थना है कि पैरा समाप्त करने की कृपा करे।
30	Panchayat Samiti, Hodal	4/13 to 3/16	.49	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
31	Panchayat Samiti, Rania	4/11 to 3/16	2.00	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
32	Panchayat Samiti, Chhachrauli	4/15 to 3/16	3.22	पैरा में दर्शाई गई राशि 16729 की राशि वसूल कर ली गई है। जिसका विवरण निम्न प्रकार से है 1. ई ओ पी एस थानेसर मु0 2600 रसीद साथ सलंग्न है। 2- M/S Khidmat Rai Nand Kishore BKO Munda Khera eq0 9129 jlhn lkFk lyaXu gSA 3 Animal Husbandry Veterinary Dispensary मु0 5000 रसीद साथ सलंग्न है। 4. श्री हमेन्त कुमार ग्राम सचिव को मु0 305000/–रू0 की राशि पंच, सरपंच सम्मेलन जो कि रोहतक व अम्बाला में आयोजित किया गया था, पी आर आई मैम्बर के लिए ग्राम उदय से भारत उदय समारोह गोहाना में किया गया था के लिए बसो का किराया एवं जल–पान के लिए अग्रिम राशि प्रदान की गई थी जो कि कर्मचारी द्वारा समायोजि करवा दी गई है। विवरण साथ सलंग्न है।
33	Panchayat Samiti, Gharaunda	4/15 to 3/16	1.75	Para already dropped by LAD. copy of same is enclosed.
34	Panchayat Samiti, Saha	4/15 to 3/16	.02	2000/– की राशि इस कार्यालय द्वारा रिकवर कर ली गई है जोकि पंचायत समिति के खाता न0 65097748007 दिनांक 01.08.2019 को जमा करवा दी गई थी, जिसका इन्द्राज पंचायत समिति की कैश बुक में पेज नं0 57 पर दर्ज हैं । जिसका अवलोकन इस कार्यालय द्वारा ऑडिट पार्टी को ऑडिट सम्मेलन के

				दौरान करवा दिया गया था । उक्त आडिट सम्मेलन में दिये गये उत्तर की प्रति साथ संलग्न हैं। अतः पैरा समाप्त करने की कृपा करें ।
35	Panchayat Samiti, Gurugram	4/15 to 3/16	3.36	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
36	Panchayat Samiti, Narnaul	4/10 to 3/16	.08	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
37	Panchayat Samiti, Punhana	4/14 to 3/16	.02	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
38	Panchayat Samiti, Shahabad	4/13 to 3/16	6.00	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
39	Panchayat Samiti, Mahendergarh	4/10 to 3/16	.26	The amount of Rs. 26000/- has been adjusted from concern. You are requested that please, drop the para.
40	Panchayat Samiti, Nagina	4/05 to 3/16	.55	उपरोक्त सन्दर्भित पत्र द्वारा स्थानीय लेखा परिक्षा द्वारा वर्ष 2016–17 Para 3 of Part II(B) आडिट रिपोर्ट अनुसार अग्रिम राशि मु0 55000/– रू0 दर्शाई गई है। मु0 55000/–रू0 की राशि श्री पलटूराम ग्राम सचिव से अन्य राशि सहित मु0 63500/–रू0 की राशि बनती थी जो दिनांक 03.07.2017 को वसूल कर ली गई है। तथा पंचायत समिति नगीना के खाते सं0 00532010005520 मे जमा करा दी गई है। जिसकी रसीद सलग्न है।
41	Panchayat Samiti, Bawal	4/14 to 3/16	.31	वसूली की जा चुकी है। अगले ओडिट के समय दिखा दी जाएगी ।
42	Panchayat Samiti, Ferozepur Jhirka	4/14 to 3/16	.02	यह है कि श्री सुखदयाल पटवारी को जिला खेल प्रतियोगिता के लिए अग्रिम राशि दी गई थी। जिसका 2000/–रू0 का पैरा बना हुआ है। और अब श्री सुखदयाल पटवारी द्वारा 2000/–रू0 कैश इस कार्यालय में जमा करा दिये हैं। जिसका कैशबुक में इन्द्राज पेज नं0 47 पर कर दिया गया हैं। कैशबुक की छाया प्रति साथ संलग्न है। कृप्या करके पैरा समाप्त करने का कष्ट करें।
43	Panchayat Samiti, Ladwa	4/14 to 3/16	1.33	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।

समिति द्वारा इस पैरा के उपरोक्त पॉइंटस को जब तक रिकवरी पूरी नहीं हो जाती तब तक पेंडिंग रखा जाता है।

[14] Para No.- 4 of Part-II (B) (Appendix-V)- Statement showing the position of arrear and other dues in respect of Panchayat Samitis

The Department in its written reply stated as under: -

Amount (₹ in lacs)

Sr. No.	Name of Panchayat Samiti	Period of Audit	Dues viz, Sports Fund, Haryana Sanwad and open darbar, Panch/Sarpanch samelon etc	Rent of Shops	Rent of Residence Quarters	Reply
1	Matanhail	4/10 to 3/16	7.05	.27	–	इस सम्बन्ध में आपको अवगत करवाया जाता है कि समिति डयूज की राशि रिकवरी उपरान्त लोकल ऑडिट विभाग द्वारा 7.05 लाख मु0 से घटाकर राशि 686694/– रू0 व दुकानों का किराया की राशि रिकवरी उपरान्त लोकल ऑडिट विभाग द्वारा 0.27 लाख मु0 से घटाकर राशि शून्य का पैरा वर्ष 2017–18 में अपनी रिपोर्ट अनुसार बनाया गया है। अतः वर्ष 2017–18 पैरा का जवाब प्रस्तुत कर दिया जायेगा। इस पैरा को वर्ष 04/13 से 03/16 से समाप्त करने का कष्ट करें।
2	Nahar	4/13 to 3/16	-	10.43	–	इस सम्बन्ध में आपको अवगत करवाया जाता है कि दुकानों का किराया वर्ष 2017–18 में रिकवरी उपरान्त लोकल ऑडिट विभाग द्वारा मु0 10.43 लाख से घटाकर राशि 670845/– रू0 का पैरा वर्ष 2017–18 में अपनी रिपोर्ट अनुसार बनाया गया है। अतः वर्ष 2017–18 पैरा का जवाब प्रस्तुत कर दिया गया है। इस पैरा को वर्ष 04/13 से 03/16 से समाप्त करने का कष्ट करें।

3	Jatusana	4/13 to 3/16	25.64	1.82	-	इस सम्बन्ध में आपको अवगत करवाया जाता है कि समिति डयूज की राशि 25.64 लाख मु0 व दुकानों का किराया की राशि रिकवरी उपरान्त लोकल ऑडिट विभाग द्वारा 1.82 लाख मु0 है सम्बधिंत ग्राम पंचायतों से प्राप्त कर लिया है। अतः पैरा समाप्त करने का कष्ट करें।
4	Thanesar	4/14 to 3/16	-	7.36	–	इस सम्बन्ध में आपको अवगत करवाया जाता है कि दुकानों का किराया की राशि लोकल ऑडिट विभाग द्वारा 807745 मु0 का पैरा वर्ष 2017–18 में अपनी रिपोर्ट में बनाया है। अतः वर्ष 2017–18 पैरा का जवाब प्रस्तुत कर दिया जायेगा। इस पैरा को वर्ष 04/13 से 03/16 से समाप्त करने का कष्ट करें।
5	Nilokheri	4/14 to 3/16	-	3.30	–	मु0 330000 रूपये संबंधित दुकानदारों से रिकवरी कर ली गई है तथा लगातार समय–समय पर किराया वसूल किया जा रहा है। वसूल किराया लिस्ट साथ सलंग्न है। अतः पैरा समाप्त करने की कृपा करे।
6	Bawani Khera	4/14 to 3/16	8.14	-	-	The outstanding recovery (Samiti dues) for Rs. 814000/- from Gram Panchayats for the period 4/2016 to 3/2017 has been recovered. Please para may be droped.
7	Kairu	4/15 to 3/16	22.84	-	-	The outstanding recovery from Gram Panchayats for the period 04/2015 to 03/16 has been completed. Therefore, kindly dispose of the para 4 of Part-II(B).
8	Bhiwani	4/14 to 3/16	52.04	1.67	–	It is certified that Samities dues of Rs. 5203524/- has been recovered from the concerned Gram Panchayat. Para may please be droped. All pending Rent/lease

						amounts of shops have been recovered from the concerned there is no pending rent against shopkeepers. So, it is requested to drop above said para.
9	Mundlana	4/14 to 3/16	2.38	-	-	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
10	Rohtak	4/14 to 3/16	-	3.79	–	Pending Amount of Rs. 379000/- recovered from various Shop Keeper by this Office and Photo Copy of Receipt attach. So please Close this Para.
11	Ambala-II	4/14 to 3/16	.79	-	-	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
12	Kalanaur	4/14 to 3/16	.48	1.37	–	वित्तीय वर्ष 2016–17 दुकानों के किराया की राशि मु0137000/– रूपये तथा बकाया खेल कूद हरियाणा संवाद, खुला दरबार, पंच/ सरपंच सम्मेलन आदि की राशि मु0 48000/– वसूली कर ली गई है। इसलिए पैरा समाप्त करवाने का कष्ट करें। मूल रसीद की छायाप्रति साथ सलग्न है।
13	Radaur	4/14 to 3/16	6.85	1.41	–	इस सम्बन्ध में आपको अवगत करवाया जाता है कि समिति डयूज की राशि रिकवरी उपरान्त लोकल ऑडिट विभाग द्वारा 6.85 लाख मु0 से घटाकर राशि 406000/– रू0 व दुकानों का किराया की राशि रिकवरी उपरान्त लोकल ऑडिट विभाग द्वारा 1.41 लाख मु0 से घटाकर राशि शून्य का पैरा वर्ष 2017–18 में अपनी रिपोर्ट में बनाया है। अतः वर्ष 2017–18 पैरा का जवाब प्रस्तुत

						कर दिया जायेगा। इस पैरा को वर्ष 04/13 से 03/16 से समाप्त करने का कष्ट करें।
14	Panipat	4/14 to 3/16	5.64	-	.20	प्रमाणित किया जाता है कि पंचायत समिति डीयुज की राशी मु० 5 लाख 64 हजार रु० की राशी सम्बन्धित ग्राम पंचायतो से वसूल कर ली गयी है अत: पैरा समाप्त किया जाये ! पंचायत समिति क्वार्टर न0 2 व 3 के बकाया मकान किराया दिनांक 13-03-2020 को मू0 21895/-रू व 01-05-2020 को मू0 4432/-रू सम्बन्धित कर्मचारी से वसूल करके राशि पंचायत समिति खाता में जमा कराया जा चुका है। अब कोई भी वसूली बकाया नही है। पैरा समाप्त करने का कष्ट करे। कैश की प्रति साथ सलग्न है।
15	Beri	4/13 to 3/16	7.06	-	-	प्रमाणित किया जाता है कि पंचायत समिति डीयुज की राशी मु० 7 लाख 6 हजार रु० की राशी सम्बन्धित ग्राम पंचायतो से वसूल कर ली गयी है अत: पैरा समाप्त किया जाये !
16	Pataudi	4/13 to 3/16	6.57	1.00	–	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
17	Fatehabad	4/12 to 3/16	-	**4.99**	–	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
18	Kalayat	4/14 to 3/16	-	.31	–	Rent of shop has been received. Copy of 3/22 till of the rent register inclosed the pera dropped

19	Siwani	4/13 to 3/16	5.43	–	-	Recovery of pendency of Samiti dues of amount 5.43 lakhs in favour of Gram Panchayat of Block has been done. Plz be dropped
20	Madlauda	4/11 to 3/16	-	5.07	.15	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
21	Safidon	4/11 to 3/16	-	6.03	-	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
22	Samalkha	4/14 to 3/16	-	-	.22	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
23	Tohana	4/13 to 3/16	5.00	2.34	–	समिति डयूज 5.00 लाख की जगह 374213 मु0 की राशि का पैरा लोकल आडिट विभाग द्वारा 3/16 बनाया गया था। जोकि लोकल आडिट विभाग द्वारा समाप्त कर दिया गया है। जिसकी प्रति साथ संलग्न है। 2.34 लाख मु0 की राशि का पैरा लोकल आडिट विभाग द्वारा समाप्त कर दिया गया है। जिसकी प्रति साथ संलग्न है।
24	Kaithal	4/14 to 3/16	-	2.90	–	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
25	Israna	4/15 to 3/16	.04	-	-	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।

26	Bilaspur	4/15 to 3/16	3.52	.92	–	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
27	Guhla at Cheeka	4/14 to 3/16	16.42	.17	8.75	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
28	Pehowa	4/14 to 3/16	29.21	.15	–	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
29	Nathusari Chopta	4/13 to 3/16	102.95	–	–	इसकी रिकवरी ग्राम पंचायतों से कर ली गई है। कृप्या पैरा समाप्त करने का कष्ट करें।
30	Baragudha	4/13 to 3/16	16.00	.21	–	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
31	Odhan	4/13 to 3/16	24.18	.32	–	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
32	Ateli Nangal	4/07 to 3/16	7.44	–	–	It is mentioned that Samities dues of Rs. 7.44 lacs has been recovered from the concerned Gram Panchayat.
33	Bahadurgarh	4/12 to 3/16	10.53	4.86	–	इस सम्बन्ध में आपको अवगत करवाया जाता है कि समिति डयूज व दुकानों का किराया की राशि लोकल ऑडिट विभाग द्वारा 1362380 व 910050 मु0 का पैरा वर्ष 2017–18 में अपनी रिपोर्ट में बनाया है। अतः वर्ष 2017–18 पैरा का जवाब प्रस्तुत कर दिया जायेगा।इस पैरा को वर्ष 04/13 से 03/16 से समाप्त करने का कष्ट करें।

34	Rajound	4/13 to 3/16	-	2.35	–	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
35	Barara	4/13 to 3/16	-	29.28	–	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
36	Sirsa	4/13 to 3/16	75.67	3.98	–	इस बारे आपकी सेवा में सुचित किया जाता है कि मु0 75.67 रूप्ये की रैड क्रास, स्पोर्टर्स फण्ड की राशि वर्ष 2014–15, 2015–16 तक 2016–17 में पंचायतो से रिक्यूप कर ली गई है। डी व सी की फोटो प्रति साथ सलंग्न है। अनुरोध है कि कृप्या पैरा समाप्त करने का कष्ट करें। इसके अतिरिक्त मु0 3.98 दुकानों का किराया वसुल कर लिया गया है। साथ सलंग्न है। कृप्या पैरा समाप्त करने का कष्ट करे।
37	Karnal	4/15 to 3/16	1.46	.13	–	It is certified that all dues from concerned gram Panchayat and pending rent of shops has been recovered. Para may kindly be dropped please.
38	Mustafaba d	4/15 to 3/16	19.36	.41	–	मु0 60000/–रू0 की अग्रिम राषि पंचायत आम चुनाव वर्ष 2015 को सम्पन्न करवाने हेतू श्री सुरेष कुमार ग्राम सचिव को दी गई थी जोकि मु0 10000/–रू0 की राषि दिनांक 05.04.2017 व 20000/–रू की राषि दिनांक 11. 04.2017 व 30000/–रू0 की राषि दिनांक 17.04.2017 को समायोजित की जा चुकी है। (जोकि कैष बुक पेज नं0 14 दिनांक 05.04.2017, 11.04.2017 व पेज नं0 15 दिनांक 17.04.2017 पर दर्ज है। कैष बुक की प्रति साथ संलग्न है।) मु0 4000/–रू0 की अग्रिम राषि

						श्री नेतराम ग्राम सचिव को पंचों के शपथ ग्रहण समारोह हेतू दी गई थी जोकि दिनांक 05.05.2016 को समायोजित की जा चुकी है। (जोकि कैष बुक पेज नं0 100 दिनांक 05.05.2016 पर दर्ज है, कैष बुक की प्रति साथ सलग्न है।) इसके अतिरिक्त मु0 10000/–रू0 की अग्रिम राषि श्री अमित कुमार समाज षिक्षा एंव पंचायत अधिकारी को दिनांक 16. 03.2013 को खण्ड स्तरीय खेल–कूद प्रतियोगिता के आयोजन हेतू दी गई थी।जोकि कर्मचारी द्वारा उक्त राषि दिनांक 30.09.2022 को वापिस पंचायत समिति फण्ड में जमा करवा दी गई है (जोकि कैष बुक पेज सं0 93 दिनांक 30.09.2022 पर दर्ज है, जिसकी रसीद व कैष बुक की प्रति साथ संलग्न है।)अतः मु0 74000/रू0 –की अग्रिम राषि समायोजित की जा चुकी है।कृप्या पैरा समाप्त करने का कष्ट करे।
39	Naraingarh	4/14 to 3/16	2.65	–	–	इस सम्बन्ध में आपको अवगत करवाया जाता है कि समिति डयूज की राशि रिकवरी उपरान्त लोकल ऑडिट विभाग द्वारा 2.65 लाख मु0 से घटाकर राशि शून्य का पैरा वर्ष 2017–18 में अपनी रिपोर्ट में बनाया है। अतः इस पैरा को वर्ष 04/13 से 03/16 से समाप्त करने का कष्ट करें।
40	Uchana	4/15 to 3/16	-	.04	–	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
41	Narwana	4/15 to 3/16	3.66	–	–	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।

42	Hodal	4/13 to 3/16	3.58	–	–	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
43	Rania	4/11 to 3/16	-	6.98	–	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
44	Ellenabad	4/13 to 3/16	34.45	–	–	प्रमाणित किया जाता है कि वर्ष 04/2023 से 3/2016 तक पंचायत समिति डयूज की लम्बित वसूली सम्बंधित ग्राम पंचायतों से वसूल ली गई है।अतः कृप्या पैरा समाप्त करने का कष्ट करें।
45	Chhachrauli	4/15 to 3/16	9.90	–	–	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
46	Nissing at Chirao	4/15 to 3/16	8.23	17.93	–	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
47	Bhuna	4/13 to 3/16	4.53	-	-	इस बारे में आपकी सेवा में व्यक्त किया जाता है कि भूना क्षेत्र में दिनांक 22 व 23 सितम्बर 2022 को बहुत अधिक बारिश हुई थी जिसके कारण भूना और आसपास के क्षेत्र में जलभराव हो गया था। खण्ड कार्यालय में 5 से 6 फिट पानी खड़ा हो गया था। जिसके कारण खण्ड कार्यालय में रखा रिकार्ड खराब हो गया था। इसकी सूचना तुरन्त उच्च अधिकारियों को भेज दी थी तथा नजदीकी थाने में रपट दर्ज करवा दी थी। रिकार्ड खराब होने के कारण आडिट पैरा का उत्तर प्रस्तुत नही किया जा सकता अतः उच्च

						अधिकारियों को भेजी गई रिपोर्ट तथा थाने में दर्ज रपट की प्रति आपकी सेवा में भेजकर अनुरोध है कि पैरा को समाप्त करने का कष्ट करें।
48	Lakhan Majra	4/15 to 3/16	.58	-	-	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
49	Charkhi Dadri-II	4/15 to 3/16	7.70	-	-	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
50	Gharunda	4/15 to 3/16	6.54	-	-	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
51	Saha	4/15 to 3/16	7.13	-	-	उक्त पैरा के सन्दर्भ में खण्ड साहा की ग्राम पंचायतों से 713450/– की राशि खण्ड कार्यालय द्वारा वर्ष 2017–18 व 2018–2019 में रिकवर कर ली गई । जिसका इन्द्राज पंचायत समिति की कैश बुक व पास बुक में हैं (छाया प्रति संलग्न हैं) । रिकवर राशि का विवरण साथ संलग्न हैं। अतः पैरा समाप्त करने की कृपा करें ।
52	Gurugram	4/15 to 3/16	2.91	-	-	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
53	Salhawas	4/14 to 3/16	17.75	-	-	प्रमाणित किया जाता है कि पंचायत समिति डीयुज की राशी मु० 17.75 लाख की राशी सम्बन्धित ग्राम पंचायतो से

						वसूल कर ली गयी है अत: पैरा समाप्त किया जाये !
54	Narnaund	4/15 to 3/16	.66	23.66	–	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
55	Badhra	4/15 to 3/16	8.61	-	-	In relation to the above audit para, it is intimated to your good self that the said Samiti Dues has been recovered from Gram Panchayats.The Certificate is inclosed here with so you are requested to please file the said audit Para in the office.
56	Charkhi Dadri - I	4/15 to 3/16	13.29	-	-	In relation to the above audit para, it is intimated to your good self that the said Samiti Dues has been recovered from Gram Panchayats. The Certificate is inclosed here with so you are requested to please file the said audit Para in the office.
57	Jhajjar	4/14 to 3/16	34.85	-	-	It is certified that simiti dues of Rs. 34.85 Lacs has been recovered the Gram Panchayat.
58	Indri	4/15 to 3/16	-	2.73	–	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
59	Barwala	4/13 to 3/16	-	13.81	-	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
60	Narnaul	4/10 to 3/16	23.41	.20	–	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।

61	Punhana	4/14 to 3/16	4.58	3.83	–	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
62	Mahender garh	4/10 to 3/16	.01	-	-	The amount of Rs. 1000/- has been adjusted from GP. Hence para may please be dropped
63	Nagina	4/05 to 3/16	4.98	-	-	It is certified that Samiti dues of Rs 4.98 lacs has been recovered from the concerned Gram Panchayats.
64	Bawal	4/14 to 3/16	39.03	-	-	पंचायतो से मु0 39.03 रूप्ये की राशि की वसूली की जा चुकी है। अतः पैरा डरोप किया जाए ।
65	Ferozepur Jhirka	4/14 to 3/16	1.11	-	-	यह है कि वर्ष 2016–17 में पंचायत समिति फिरोजपुर झिरका के पंचायतों पर 111000/–रू0 समिति ड्यूज बकाया था। जिसकी अब रिकवरी कर ली गई है। जिसका कैशबुक में इन्द्राज पेज नं0 43 से 46 पर कर दिया गया है। कैशबुक की छाया प्रति साथ संलग्न है। कृप्या करके पैरा समाप्त करने का कष्ट करें।
66	Hansi - II	4/13 to 3/16	8.50	-	-	An amount of Rs. 8.50 lakh has been recovered from concerned Gram Panchayats.
67	Hansi - I	4/13 to 3/16	34.60	-	-	An amount of Rs. 34.60 lakh has been recovered from concerned Gram Panchayats.
68	Nuh	4/14 to 3/16	64.35	-	-	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
69	Faridabad	4/14 to 3/16	.92	-	-	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
70	Jakhal	4/14 to 3/16	6.74	-	-	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं

						पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
71	Bapoli	4/14 to 3/16	6.44	-	-	संबंधित पैरा में दर्शाई समिति डयुज की राशि मु0 6,44,000/– रूपये समस्त ग्राम पंचायतो से वसूल कर ली गई है।
72	Ballabgarh	4/14 to 3/16	16.22	-	-	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
73	Hathin	4/14 to 3/16	-	4.85	-	यह है कि पंचायत समिति हथीन की सभी दुकानों की राशी की वसूली कर ली गई है। जिसकी रसीद साथ सलंग्न करके अनुरोध है कि पैरा को समाप्त करने का कष्ट करे।

समिति द्वारा इस पैरा के उपरोक्त पॉइंटस को तब तक के लिए पेंडिंग रखा जाता है। जब तक दोनों विभाग विकास और पंचायत विभाग और लोकल ऑडिट विभाग एक संयुक्त बैठक करके ये मिलान करें कि अभी तक कितनी रिकवरी हुई और उसको वेरिफाई करके समिति को भी डिटेल भेज दें।

[15] Para No.-5 of Part-II B- (Appendix-W)- Statement showing of cases of Embezzlement/Temporary/Misappropriation and likely cases thereof in case of Panchayat Samitis

(Appendix-W)

<table>
<tr><th>Sr. No.</th><th>Name of Institution</th><th>Period of Audit</th><th>Amount (₹)</th><th colspan="3">Particular</th></tr>
<tr><td rowspan="7">3</td><td rowspan="7">Panchayat Samiti, Rewari</td><td rowspan="7">4/13 to 3/16</td><td rowspan="7">2,85,000</td><td colspan="3">On checking of income side of cash book with Bank pass book it comes to the notice that the detailed below amount was not deposited into bank and the amounts seems to be embezzled.</td></tr>
<tr><td>Cash book page no.</td><td>Date</td><td>Amount ₹</td></tr>
<tr><td>12</td><td>29.4.13</td><td>34,000</td></tr>
<tr><td>15</td><td>30.5.13</td><td>95,000</td></tr>
<tr><td>24</td><td>31.7.13</td><td>85,000</td></tr>
<tr><td>39</td><td>30.1.14</td><td>19,000</td></tr>
<tr><td>42</td><td>3.3.14</td><td>52,000</td></tr>
</table>

<table>
<tr>
<td></td><td></td><td></td><td>4,75,359</td>
<td>The following amounts shown in pass book were not taken in cash book and the amount seems to be embezzled.
<table>
<tr><th>Date</th><th>Amount ₹</th><th>Particulars</th></tr>
<tr><td>4.7.13</td><td>69,330</td><td>By interest</td></tr>
<tr><td>9.10.13</td><td>14,885</td><td>By bill</td></tr>
<tr><td>25.6.14</td><td>3,232</td><td>-do-</td></tr>
<tr><td>5.7.14</td><td>18,680</td><td>By interest</td></tr>
<tr><td>2.8.14</td><td>71,762</td><td>By cash deposited</td></tr>
<tr><td>5.8.14</td><td>49,519</td><td>By Distt. Co. D</td></tr>
<tr><td>30.12.14</td><td>8,010</td><td>By cash deposit</td></tr>
<tr><td>5.1.15</td><td>37,435</td><td>By interest</td></tr>
<tr><td>6.7.15</td><td>33,975</td><td>-do-</td></tr>
<tr><td>4.1.16</td><td>39,131</td><td>-do-</td></tr>
<tr><td>17.2.16</td><td>1,29,400</td><td>By cash deposited</td></tr>
</table>
</td>
</tr>
<tr>
<td></td><td></td><td></td><td>34,740</td>
<td>Detailed below amounts were received on the account of rent of shop but neither taken in cash book nor deposited in bank and the amounts seems to be embezzled.
<table>
<tr><th>Receipt no.</th><th>Date</th><th>Amount ₹</th><th>Remarks</th></tr>
<tr><td>323</td><td>17.1.14</td><td>20,790</td><td>Sh. Rajender Shop keeper</td></tr>
<tr><td>324</td><td>17.1.14</td><td>1,710</td><td>-do-</td></tr>
<tr><td>344</td><td>23.6.14</td><td>9,240</td><td>Detail not provided</td></tr>
<tr><td>385</td><td>31.7.15</td><td>855</td><td>-do-</td></tr>
<tr><td>387</td><td>1.10.15</td><td>2,145</td><td>Sh. Antesh Kumar Shop keeper</td></tr>
</table>
</td>
</tr>
<tr>
<td></td><td></td><td></td><td>12,000</td>
<td>As per cash book ₹6,000 were paid to Sh. Rajender Singh, Sweeper vide vr. no. Nil dated 10.08.2013 through cheque no. 667673, but against this cheque ₹ 18,000 were withdrawn from the bank on dated 10.08.2013. Thus ₹ 12,000 were withdrawn in excess and embezzled.</td>
</tr>
</table>

<table>
<tr><td>4</td><td>Panchayat Samiti, Babain</td><td>4/13 to 3/16</td><td>7,580</td><td>Dual payment of Telephone bill and withdrawal of cash from bank but not taken in cash book are noticed during the audit. The detail of which is given below and the amount seems to be embezzled.
<table>
<tr><td>Vr. no.</td><td>Month</td><td>Amount ₹</td><td>Particulars</td></tr>
<tr><td>9 & 10</td><td>10/13</td><td>1,234</td><td>Telephone bill paid twice</td></tr>
<tr><td>2 & 4</td><td>3/14 & 4/14</td><td>1,778</td><td>-do-</td></tr>
<tr><td>4 & 13</td><td>4/14 & 5/14</td><td>1,568</td><td>-do-</td></tr>
<tr><td>Ch. no. 47</td><td>20.8.14</td><td>3,000</td><td>Drawn from bank but not taken in cash column.</td></tr>
<tr><td></td><td>Total</td><td>7,580</td><td></td></tr>
</table></td></tr>
<tr><td>11</td><td>Panchayat Samiti, Sonipat</td><td>4/15 to 3/16</td><td>14,000</td><td>Receipts of ₹ 14,000, made from Sh. Bhagwan on account of rent of shop no. 05, 09, 10 on dated 08/07/15 vide receipt no, 72 of receipt book no. 98, were neither taken into cash book nor deposited into bank, hence embezzled.</td></tr>
<tr><td></td><td></td><td></td><td>1,14,766</td><td>₹ 42,162, ₹ 15,603, ₹ 5,032, ₹ 3,067, ₹ 9,876, ₹ 4,079, ₹ 5,595, ₹ 3,927 and ₹ 25,425 were retained in hand during the month of 04/15, 05/15, 06/15, 07/15, 09/15, 10/15, 11/15, 12/15 & 1/16 respectively in excess of the prescribed ceiling limit of ₹ 2,500. Hence the amount was temporarily misappropriated.</td></tr>
<tr><td>14</td><td>Panchayat Samiti, Beri</td><td>4/13 to 3/16</td><td>1,00,000</td><td>₹ 1,00,000 lacs received from G.P. Dubldhan vide receipt no. 96 (Book No. 7) dated 24/07/15 on account of Panchayat dues were not accounted for in cash book, hence embezzled.</td></tr>
<tr><td>23</td><td>Panchayat Samiti, Sirsa</td><td>4/13 to 3/16</td><td>20,000</td><td>₹ 15,000 & ₹ 5,000 were retained in hand during the month of 10/14 respectively in excess of the prescribed ceiling limit of ₹ 2,500. Hence the amounts were temporarily misappropriated.</td></tr>
<tr><td></td><td></td><td>4/14 to 3/16</td><td>27,840</td><td>Purchase of HSD in four cases was not shown in log book of Samiti Jeep. Hence Embezzled.</td></tr>
<tr><td>26</td><td>Panchayat Samiti, Punhana</td><td>4/14 to 3/16</td><td>19,325</td><td>Interest of ₹ 6288, ₹ 4927, ₹ 5974 & ₹ 2136 were given by the bank on dated 30/09/14, 30/03/15, 01/09/15 &02/03/16 respectively, but the same was not accounted for in the income side of cash book, hence embezzled.</td></tr>
</table>

<table>
<tr><td>27</td><td>Panchayat Samiti, Shahabad</td><td>4/13 to 3/16</td><td>45,790</td><td>Income of ₹ 8,160, ₹ 3,000, ₹ 3,000, ₹ 1,200, ₹ 3,900, ₹ 13,100, ₹ 1,200, ₹ 330, ₹ 6,500, ₹ 600, ₹ 300, ₹ 1,200, ₹ 2,400, ₹ 600 and ₹ 300 were realized through receipt no. 8 dated 26/03/14, 09 dated 01/04/14, 10 dated 01/04/14, 11 dated 01/04/14, 15 dated 16/06/14, 16 dated 25/06/14, 17 dated 28/07/14, 18 dated 28/07/17, 19 dated 28/07/14, 20 dated 04/08/14, 21 dated 04/08/14, 22 dated 13/10/14, 23 dated 13/10/14, 24 dated 03/11/14 and 25 dated 03/11/14 respectively on account of rent of shops/rooms/auction of trees/fees from silai, but neither the amount deposited to bank nor taken in income side of cash book, hence embezzled.</td></tr>
<tr><td></td><td></td><td></td><td>9,30,228</td><td>During the audit it comes to notice that many self cheques some of which are detailed below were withdrawn between the period of 05/14 to 09/14 for unknown reason, hence embezzled. Cash book of this period also has not been written. Suitable action may be intiated against the official at fault.
<table>
<tr><td>Name of bank & account no.</td><td>Cheque no.</td><td>Date of encashment</td><td>Amount</td></tr>
<tr><td>Axis bank Chhapra / 913010042392972</td><td>25146</td><td>14/05/14</td><td>1,35,300</td></tr>
<tr><td>Axis bank Chhapra / 913010042392972</td><td>25147</td><td>16/05/14</td><td>15,000</td></tr>
<tr><td>Axis bank Chhapra / 913010042392972</td><td>25152</td><td>28/05/14</td><td>1,32,635</td></tr>
<tr><td>Axis bank Chhapra / 913010042392972</td><td>25155</td><td>28/05/14</td><td>82,669</td></tr>
<tr><td>Axis bank Chhapra / 913010042392972</td><td>25164</td><td>30/05/14</td><td>21,580</td></tr>
<tr><td>Axis bank Chhapra / 913010042392972</td><td>25168</td><td>12/06/14</td><td>15,000</td></tr>
<tr><td>Axis bank Chhapra / 913010042392972</td><td>25172</td><td>12/06/14</td><td>43,882</td></tr>
<tr><td>Axis bank Chhapra</td><td>25175</td><td>17/06/14</td><td>60,000</td></tr>
</table></td></tr>
</table>

				/ 913010042392972				
				Axis bank Chhapra / 913010042392972	25178	25/06/14	70,000	
				Axis bank Chhapra / 913010042392972	3012	01/07/14	17,362	
				Axis bank Chhapra / 913010042392972	3014	16/07/14	70,000	
				Axis bank Chhapra / 913010042392972	3016	18/07/14	65,000	
				KKR Central Co operative bank/ 2127	719158	27/08/14	70,000	
				KKR Central Co operative bank/ 2127	719173	22/10/14	26,800	
				KKR Central Co operative bank/ 2127	719179	30/10/14	85,000	
				KKR Central Co operative bank/ 2127	719185	08/11/14	20,000	
						Total	**9,30,228**	
			4,000	Against the actual receipt of ₹ 4,69,433 (received from Nau Gaja Peer) only ₹ 4,65,433 were deposited into bank, hence ₹ 4000 less deposited and embezzled.				
			70,740	In the cash book cheque no. 025095 was shown as cancelled but on reviewing the bank statement it comes to notice that payment of ₹ 70,740 were made to Kranti Electric Traders vide this cheque. Hence the suitable action may be taken against the official at fault.				
			14,000	Expenditure of ₹ 4,500 made vide vr. no. 36 to 38 of 11/13 was twicely debited in cash book and payment of ₹ 9,500 made vide vr. no. 19 of 12/13 were made twice to M/s Kalanidhi Printers Shahabad vide cheque no. 25087 dated 18/12/13 and by cash on 27/12/13. Hence ₹ 14,000 were embezzled and may be recovered from the official at fault.				

29	Panchayat Samiti, Ambala-I	4/13 to 3/16	1,15,000	Para already dropped copy attached.
			12,851	
30	Jhakhal	4/13 to 3/16	7,31,266	
		Total	**1,10,98,946**	

The Department in its written reply (Appendix-W) stated as under: -

Sr. No.	**Name of Institution**	**Period of Audit**	**Amount (₹)**	**Reply**
3	Panchayat Samiti, Rewari	4/13 to 3/16	2,85,000	Regularized vide this office letter no. 1664 dated 04.07.2024. Hence para may be dropped please.
			4,75,359	Regularized vide this office letter no. 1664 dated 04.07.2024. Hence para may be dropped please.
			34,740	Regularized vide this office letter no. 1664 dated 04.07.2024. Hence para may be dropped please.
			12,000	यह है कि श्री राजेन्द्र सिंह पार्ट टाईम स्वीपर को माह 5/2013 से 7/2013 तक तीन माह का वेतन दर 6000/– रूपये प्रति माह के हिसाब से दिया हुआ हैं । परन्तु लिपिकिय गलती से कैशबुक में 6000/– रूपये इन्द्राज किया हुआ है जिसका वाउचर नं0 121 की प्रति साथ सलंग्न हैं । जिसकी प्रति साथ सलंग्न हैं । कृपया पैरा समाप्त करने का कष्ट करें ।
4	Panchayat Samiti, Babain	4/13 to 3/16	7,580	पृष्ठ संख्या 92 पर राशि 3000 रूप्ये व पृष्ठ संख्या 4 पर राशि 4580 रूप्ये का समायोजन किया जा चुका है । जिसकी प्रति साथ संलग्न है। अतः निवेदन है कि वर्णित पैरा समाप्त करने की कृपा करें।
11	Panchayat Samiti, Sonipat	4/15 to 3/16	14,000	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
			1,14,766	Regularized vide this office letter no. 1664 dated 04.07.2024. Hence para may be dropped please.
14	Panchayat Samiti, Beri	4/13 to 3/16	1,00,000	यह प्रमाणित किया है कि बुक न० 7 रिसीप्ट न० 96 जो कि एक लाख राशी की रशीद है जो कि कैंसिल कर

				दी गयी थी ! जिसके कारण यह राशी कैश बुक में इन्द्राज नहीं किया गया तथा न ही बैंक में जमा की गयी ! ओरिजिनल व् डुप्लीकेट रशीद दोनों कॉपी बुक में उपलब्ध है ! अत: पैरा समाप्त करने का कष्ट करे !
23	Panchayat Samiti, Sirsa	4/13 to 3/16	20,000	Regularized vide this office letter no. 1664 dated 04.07.2024. Hence para may be dropped please.
		4/14 to 3/16	27,840	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
26	Panchayat Samiti, Punhana	4/14 to 3/16	19,325	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
27	Panchayat Samiti, Shahabad	4/13 to 3/16	45,790	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
			9,30,228	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
			4,000	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
			70,740	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
			14,000	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
29	Panchayat Samiti, Ambala-I	4/13 to 3/16	1,15,000	Regularized vide this office letter no. 1664 dated 04.07.2024. Hence para may be dropped please.
			12,851	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
30	Jhakhal	4/13 to 3/16	7,31,266	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
		Total	**1,10,98,946**	

समिति द्वारा इस पैरा (Appendix-W) के पॉइंटस नंबर (Sr. No. 3,4,11,14,23,26,27,29 &30) को तब तक पेंडिंग रखा जाता है। जब तक इनकी रिकवरी पेंडिंग है। दोनों विभाग विकास और पंचायत विभाग और लोकल ऑडिट विभाग एक संयुक्त बैठक करके ये मिलान करें कि अभी तक कितनी रिकवरी हुई और उसको वेरिफाई करके समिति को डिटेल भेज दें।

[16] Para No.- 6 (II) of Part-II B- (Appendix-Y)- Statement showing the excess/irregular avoidable expenditure incurred by Panchayat Samiti in the state

(Appendix-Y)

Sr. No.	**Name of Panchayat Samiti**	**Period of audit**	**Amount (₹)**	**Particular**
2	Panchayat Samiti, Satnali	17.9.12 to 31.3.16	31,185	Payment of ₹ 31,185 vide vr. no. 127 dated 16.02.2016 were made as cost of tea, biscuits and sweets etc. from samiti fund were not a fit charge on the samiti fund. This may either be recouped out of appropriate source or recovered from official at fault.
			25,920	Payment of ₹25,920 vide vr. no. 139 dated 29.03.2016 made on the lighting and tentage in excess of the prescribed limit vide memo no. 1042-CD (iii) 68/26785 dated 28.10.1968 were not a fit charge on the samiti fund. This may either be recouped out of appropriate source or recovered from official at fault.
3	Panchayat Samiti, Pundri	4/14 to 3/16	1,98,414	₹ 72,489 vide vr. no. 62 of 3/16 for construction of room in DAV College for election, ₹ 510 vide vr. no. 21 of 07/15 for tea for samiti meeting, ₹ 3,165 vide vr. no. 18 of 7/15 for water camper, ₹ 28,800 vide vr. no. 2 of 6/14 for flex board for election, ₹ 80,850 vide vr. no. 33 of 01/15 for CCTV camera and ₹ 12,600 vide vr. no. 4 of 10/14 for laser jet printer were spent out of samiti fund but did not constitute a valid charges on the samiti fund. This may either be recouped out of appropriate source or recovered from official at fault.
			4,21,115	The employees were engaged on daily wages without sanction of competent authority as Panchayat Samiti was not empowered to engage any person on daily wages. Thus the payment made as such may either be justified or made good from the defaulters or regularized with the sanction of the Govt.

Designation	2014-15	2015-16
Sweeper	32,400	21,600
Chowkidar	74,880	31,200
Computer Operator	1,84,260	76,775

<table>
<tr><td>7</td><td>Panchayat Samiti, Rai</td><td>4/15 to 3/16</td><td>84,750</td><td>Expenditure of ₹ 84,750 was made during election vide Vr. no. 01 of 3/16. But the amount is still not recouped from the Gram Panchayat as per Govt. Letter no. E.C.A-2-2016/4721-42 dated 04.02.2016.</td></tr>
<tr><td>10</td><td>Panchayat Samiti, Babain</td><td>4/13 to 3/16</td><td>73,188</td><td>Purchase of material of ₹73,188 as detailed below were made by Junior Engineer but neither consumption of material was shown in stock register nor necessary record to prove the consumption i.e. muster roll was shown to audit. In the absence of which accuracy of expenditure could not be ascertained in audit.
<table>
<tr><th>Vr. No.</th><th>Month</th><th>Amount ₹</th><th>Particulars</th></tr>
<tr><td>1</td><td>8.3.15</td><td>30,042</td><td>Purchase of materials from M/s Markanda Traders</td></tr>
<tr><td>2</td><td>11.3.15</td><td>10,979</td><td>Paid to Adhoya Enterprises</td></tr>
<tr><td>6</td><td>5.10.13</td><td>15,542</td><td>Purchase of material for construction of paver block</td></tr>
<tr><td>5</td><td>9.1.14</td><td>16,625</td><td>Purchase of 3325 bricks</td></tr>
<tr><td></td><td>Total</td><td>73,188</td><td></td></tr>
</table></td></tr>
<tr><td></td><td></td><td></td><td>1,28,821</td><td>Purchase of materials of ₹1,28,821 as detailed below were made from samiti fund, did not constitute a fit charge on the samiti fund. This may either be recouped out of appropriate source or recovered from official at fault.
<table>
<tr><th>Sr. No.</th><th>Vr/ No. & Month</th><th>Amount ₹</th><th>Particulars</th></tr>
<tr><td>1</td><td>5 of 10/13</td><td>37,970</td><td>Purchase of split AC by Sh. Narender Singh BDPO.</td></tr>
<tr><td>2</td><td>8030 of 9/13</td><td>21,101</td><td>Purchase of 9 no. Revolving chair by Sh. Narender Singh BDPO.</td></tr>
<tr><td>3</td><td>2 of 10/13</td><td>31,800</td><td>Purchase of 2 battery and inverter but only UPS is lying on Laboratory and battery was missed.</td></tr>
<tr><td>4</td><td>12 of 3/14</td><td>37,950</td><td>Purchase of LED by Sh. Sunehra Singh BDPO.</td></tr>
<tr><td></td><td>Total</td><td>1,28,821</td><td></td></tr>
</table></td></tr>
</table>

<table>
<tr><td></td><td></td><td></td><td>11,982</td><td>Payment of ₹11,982 as detailed below was made from samiti fund, but no voucher and other record was put up in audit, which is irregular. The same may be recovered from official at fault.
<table>
<tr><th>Vr. No.</th><th>Month</th><th>Amount ₹</th><th>Particulars</th></tr>
<tr><td>26</td><td>9/14</td><td>450</td><td>Payment to Naman Lamination Babain</td></tr>
<tr><td>12</td><td>23.6.15</td><td>5.050</td><td>Purchase to three Battery</td></tr>
<tr><td>17</td><td>11.10.14</td><td>6.482</td><td>Payment to Zero-X Care System</td></tr>
<tr><td></td><td>Total</td><td>11,982</td><td></td></tr>
</table></td></tr>
<tr><td></td><td></td><td></td><td>17,070</td><td>Purchase of stationary vide vr. no. 8 of 7/14, 6 of 12/14, 6 of 1/15, 15 of 5/15, 25 of 6/15 and 30 of 7/15 for ₹ 800, ₹ 1,260, ₹ 1,935, ₹ 1,959, ₹3,380 and ₹ 2200 respectively and purchase of Door for ₹ 5,536 vide vr. no. 6 of 7/15 were made from open market without calling quotation and without consulting approved sources, which was irregular. The responsibility for non-adherence of prescribed purchase procedure may be fixed and excess amount if any, be recovered from the official at fault.</td></tr>
<tr><td>39</td><td>Panchayat Samiti, Odhan</td><td>4/13 to 3/16</td><td>36,450</td><td>Purchase of Two Batteries @ ₹10,500 vide vr. no. Nil of 07/15 and Repair of AC of ₹ 15,450 vide vr. no. Nil of 07/15 were made out of samiti fund but the same did not constitute a valid charge on the samiti fund. The same may be regularized with the sanction of Govt.</td></tr>
<tr><td></td><td></td><td></td><td>10,755</td><td>Payment of VAT amounting to ₹ 10,755 were made while purchasing cement and other building material whereas VAT is exempted on these items, resulting into excess payment of ₹ 10,755 and the same may be recovered from the official at fault.</td></tr>
<tr><td></td><td></td><td></td><td>7,738</td><td>Excess payment of ₹ 7,738 (as detailed below) were made on account of wages paid to water carrier and labour engaged on daily wages in shape of arrear whereas as per rule the arrear of daily wages could not be permissible. Hence the recovery of excess payment may be made from the official at fault.
<table>
<tr><th>Month</th><th>Actual Amount</th><th>Paid</th><th>Excess</th><th>Remarks</th></tr>
<tr><td>5/13</td><td>4,663</td><td>5,021</td><td>358</td><td>Paid to water carrier</td></tr>
</table></td></tr>
</table>

<table>
<tr><td></td><td></td><td></td><td></td><td>
<table>
<tr><td>6/13</td><td>--</td><td>1,680</td><td>1,680</td><td>Paid to daily wages as arrear (3/13 to 4/13)</td></tr>
<tr><td>9/14</td><td>--</td><td>5,100</td><td>5,100</td><td>Paid to daily wages as arrear (3/14 to 5/14)</td></tr>
<tr><td>11/15</td><td>22,784</td><td>23,384</td><td>600</td><td>--</td></tr>
<tr><td>Total</td><td></td><td></td><td>7,738</td><td></td></tr>
</table>
</td></tr>
<tr><td>42</td><td>Panchayat Samiti, Barara</td><td>4/13 to 3/16</td><td>3,642</td><td>₹ 3,642 vide vr. no. 135 of 03/15 were paid for repair of Samiti jeep from private agency without exhausting approved source such as PWD (B & R) and Haryana roadways workshop which is irregular. This may be justified.</td></tr>
<tr><td>45</td><td>Panchayat Samiti, Karnal</td><td>4/15 to 3/16</td><td>1,17,303</td><td>Various purchases as detailed below were made on account of various maintenance and development works by the Panchayat samiti without inviting quotation. The BDPO may verify and certify all the purchases were made at the lowest market rates as per required specification with proper quantity, quality and materials received in good condition.
<table>
<tr><td>Vr. no. /Month</td><td>Amount</td><td>Material / Item</td><td>Particulars</td></tr>
<tr><td>14 of 4/15</td><td>5,450</td><td>MRF Tire</td><td>Gupta Tire Trader Karnal</td></tr>
<tr><td>25 of 1/15</td><td>29,545</td><td>Iron Engel</td><td>K.P. enterprise Karnal</td></tr>
<tr><td>25 of 1/15</td><td>5,022</td><td>Door Closer</td><td>K.P. enterprise Karnal</td></tr>
<tr><td>35 of 6/15</td><td>20,400</td><td>Tent for Yoga</td><td>Saraswati Tent House</td></tr>
<tr><td>65 of 7/15</td><td>5,174</td><td>Tonner</td><td>Office Solution Karnal</td></tr>
<tr><td>96 of 9/15</td><td>19,974</td><td>Tonner</td><td>Thapson System Pvt. Ltd. Karnal</td></tr>
<tr><td>106 of 9/15</td><td>6,241</td><td>Stationary</td><td>Kansal Traders Karnal</td></tr>
</table>
</td></tr>
</table>

				145 of 11/15	25,497	Submersible Pump	Bhagwati Pipe Traders Karnal
				Total	1,17,303		
			2,79,295				
			9,03,960	Purchase of street light/cable material amounting to ₹9,03,960 vide vr. no. 78 of 07/15 were made without approval of the electric wing of Panchayati Raj Department. Purchase of such huge amount should have been made through manufacturers or on DGSD grade contract on manufacturers price list. Necessary verification and recovery of excess amount if any may be made from official at fault.			
62	Panchayat Samiti, Shahabad	4/13 to 3/16	1,93,046	₹ 1,93,046 were shown deposited in bank account on 20/01/14 but this amount was not taken in cash book, which is irregular.			

The Department in its written reply (Appendix-Y) stated as under: -

Sr. No.	**Name of Panchayat Samiti**	**Period of audit**	**Amount (₹)**	**Reply**
2	Panchayat Samiti, Satnali	17.9.12 to 31.3.16	31,185	The amount of Rs. 31185/- has been recouped from contingency by this office on 08-07-2017. Hence Para may please be dropped.
			25,920	The amount of Rs. 25920/- has been recouped from contingency by this office on 08-07-2017. Hence Para may please be dropped.
3	Panchayat Samiti, Pundri	4/14 to 3/16	1,98,414	उक्त राशि कन्टीजन्शी से रिम्यूप कर ली गई है। पालना रिपोर्ट आपकी सेवा में प्रस्तुत है। अतः पैरे को समाप्त करने का कष्ट करें।
			4,21,115	Regularized vide this office letter no. 2980 dated 26.09.2024. Hence para may be dropped please.
7	Panchayat Samiti, Rai	4/15 to 3/16	84,750	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
10	Panchayat Samiti, Babain	4/13 to 3/16	73,188	स्टॉक इन्द्राज करने हेतु सम्बन्धित जेई को हिदायत की गई है, अनुपालना आगामी ऑडिट को प्रस्तुत की जाएगी ।
			1,28,821	Regularized vide this office letter no. 2980 dated 26.09.2024. Hence para may be dropped please.

			11,982	उक्त पैरा में दर्शाई गई त्रुटि ठीक करने हेतु कार्यवाही की जा रही है, अनुपालना रिपोर्ट आपकी सेवा में भिजवा दी जाएगी।
			17,070	उक्त पैरा एस0ए0, एल0एफ0ए0 द्वारा ड्रोप/समाप्त किया जा चुका है । (एस0ए0, एल0एफ0ए0 की रिपोर्ट/रिमार्कस साथ सलंग्न है) कृप्या पैरा समाप्त करने की कृपा करें ।
39	Panchayat Samiti, Odhan	4/13 to 3/16	36,450	Regularized vide this office letter no. 2980 dated 26.09.2024. Hence para may be dropped please.
			10,755	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
			7,738	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
42	Panchayat Samiti, Barara	4/13 to 3/16	3,642	Regularized vide this office letter no. 2980 dated 26.09.2024. Hence para may be dropped please.
45	Panchayat Samiti, Karnal	4/15 to 3/16	1,17,303	It is submitted that this para has already been dropped by the aduit party . Copy of the same is enclosed herewith for kind persual and further necessary action plz.
			2,79,295	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
			9,03,960	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
62	Panchayat Samiti, Shahabad	4/13 to 3/16	1,93,046	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।

समिति द्वारा इस पैरा (Appendix-Y) के पॉइंट नंबर (Sr. No. 2,3,7,10,39,42,45 & 62) को पेंडिंग रखा जाता है। समिति दोनों विभागों को हिदायत देती है की दोनों विभाग एक संयुक्त बैठक करके रिकवरी जल्दी से करें और ये भी मिलान करें कि अभी तक कितनी रिकवरी हुई और उसको वेरिफाई करके समिति को डिटेल भेज दें।

[17] Para No.- 7-of Part-II B- (Appendix-Z)- Statement showing non/short recoveries and loses of revenue by the Panchayat Samiti in the state

Appendix-Z

Sr. No.	Name of Panchayat Samiti	Period of Audit	Amount	Particular
1	Panchayat Samiti, Babain	4/13 to 3/16	1,14,332	₹ 13,170 vide vr. no. 8, 9, 10 of 3/16, ₹ 3,630 vide vr. no. 6 of 3/16, ₹ 7,638 vide vr. no. 12 of 3/16, ₹ 35,145 vide vr. no. 11 of 8/14 and ₹ 54,745 vide vr. no. Nil of 7/15 to 1/16 were spent on account of election expenses of Sarpanch, Panch Samelon but neither the demand of the same was raised against the concerned Panchayat nor recouped from Election Department.
2	Panchayat Samiti, Nilokheri	4/14 to 3/16	2,385	₹ 2,385 were outstanding on account of rent of quarter against the employees.
4	Panchayat Samiti, Sonipat	4/15 to 3/16	6,73,119	₹ 6,73,119 were outstanding on account of rent of shops against various tenants.
5	Panchayat Samiti, Kalayat	4/14 to 3/16	--	Due to non realization of rent of samit accommodation which are under occupation of other department, Panchayat Samiti suffered a loss of revenue
6	Panchayat Samiti, Safidon	4/11 to 3/16	3,872	Receipt No. 1/16 dated 24/04/15 for ₹ 3,872 was posted twice in rent register against shop no. 21 (old) and 13 (old) namely Sh. Sahib Singh and Sh. Maha Singh respectively which shows that due rent was shown recorded for both tenants with a single receipt. Hence due rent may be got recovered from the tenants or official at fault.
7	Panchayat Samiti, Sirsa	4/13 to 3/16	4,230	₹ 4,230 on account of rent of residential quarter was outstanding against driver.
8	Panchayat Samiti, Naraingarh	4/14 to 3/16	9,807	₹ 9,807 on account of rent of residential quarter was outstanding against the employees.
10	Panchayat Samiti, Punhana	4/14 to 3/16	3,82,800	₹ 3,82,800 on account of rent of shop were outstanding against the tenants as on 31/03/16.
	Total			

The Department in its written reply (Appendix-Z) stated as under: -

Sr. No.	Name of Panchayat Samiti	Period of Audit	Amount	Reply
1	Panchayat Samiti, Babain	4/13 to 3/16	1,14,332	उक्त पैरा एस0ए0, एल0एफ0ए0 द्वारा ड्रोप/समाप्त किया जा चुका है ।(एस0ए0, एल0एफ0ए0 की रिपोर्ट/रिमार्कस साथ सलंग्न है) कृप्या पैरा समाप्त करने की कृपा करें ।
2	Panchayat Samiti, Nilokheri	4/14 to 3/16	2,385	मु0 2385 रूपये की रिकवरी संबंधित कर्मचारी श्री दिलबाग सिंह, लेखा लिपिक से वसूल करके रसीद नं 87/19 दिनांक 07.04.2017 को काट दी गई है। तथा सरकारी आवास नं 02 रजिस्टर की प्रति पेज नं 24 पर दर्ज है। रजिस्टर की फोटोप्रति साथ सलंग्न है। **अतः पैरा समाप्त करने की कृपा करे।**
4	Panchayat Samiti, Sonipat	4/15 to 3/16	6,73,119	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
5	Panchayat Samiti, Kalayat	4/14 to 3/16	--	Relized rent has to be deposited in State Govt. receipt Head. Other department is also a State Govt. Department which is to be debit from one head to other head.. Hence there is no loss of revenue to state.
6	Panchayat Samiti, Safidon	4/11 to 3/16	3,872	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
7	Panchayat Samiti, Sirsa	4/13 to 3/16	4,230	मु0 4230 रूप्ये क्वार्टर किराया श्री यशवन्त चालक द्वारा खरीद नं0 6/50 दिनांक 1.07.2016 द्वारा जमा करवा दिए गए है (फोटो प्रति साथ संलग्न है।) तथा यह पैरा भी ऑडिट प्रार्टी द्वारा ड्रॉप कर दिया गया है। (प्रति साथ संलग्न है।)
8	Panchayat Samiti, Naraingarh	4/14 to 3/16	9,807	This amount is carry forward/ taken in next audit report of LAD i.e 2017-18. All dues has been recovered and detail reply is submitted in the audit report for the year 2017-18. Hence para may kindly be dropped from here please.
10	Panchayat Samiti, Punhana	4/14 to 3/16	3,82,800	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
	Total			

समिति द्वारा इस (Appendix-Z) पैरा के पॉइंट नंबर (Sr. No. 1,2,4,5,6,7,8 & 10) को पेंडिंग रखा जाता है। दोनों विभाग विकास और पंचायत विभाग और लोकल ऑडिट विभाग एक संयुक्त बैठक करके रिकवरी जल्दी से करें और ये मिलान करें कि अभी तक कितनी रिकवरी हुई और उसको वेरिफाई करके समिति को डिटेल भेज दें। और विभाग द्वारा (Sr. No. 5,6,7,8) का रिप्लाई भी नहीं भेजा गया वो रिप्लाई समिति को जल्दी से जल्दी भेज दें।

[18] Para No. 4- -of Part-II C- Statement showing the position of arrear and other dues in respect of **Zila Parishad** at appendix 'Z II

(Appendix-Z-II)

Sr. No	**Name of Zila Parishad**	**Period of audit**	**Rent of shops**	**Rent of Building**	**Rent of Khokhas**
2.	Karnal	4/14 to 3/16	19,54,129		
3.	Kaithal	4/14 to 3/16	78,700	6,92,738	
4.	Ambala	4//14 to 3/16	13,08,579	8,12,221	
5.	Gurugram	4/15 to 3/16	45,53,699	44,98,307	76,74,271
6.	Mahendergarh	4/10 to 3/16	11,31,385		
	Total		**9,02,6,492**	**60,03,266**	**76,74,271**
	Grand Total:-		**2,27,04,029**		

The Department in its written reply Appendix-Z-II stated as under: -

Sr. N	**Name of Zila Parishad**	**Period of audit**	**Reply of Department**
2.	Karnal	4/14 to 3/16	It is submitted that the strenuous efforts are being made by this office to defend the court cases of various shops. Hon'ble Court of Commissioner, Karnal decided the cases in the favour of this office in the matter of shops and one another big property. The Shopkeeper were paying very little amount i.e. 100 to 500 as lease/rent in the comparison of market rate. These shops are situated in the heart of city. This office defending the cases in due course of law and trying to vacating & re-auction of shops. Hence keeping view the para may be dropped. It is also submitted that this para is carry forward in the audit report for the year 2017-18. Hence keeping in view the para may be dropped from 2016-17.

3.	Kaithal	4/14 to 3/16	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित मुख्य कार्यकारी अधिकारी, जिला परिषद् को आवश्यक दिशा निर्देश जारी कर दिये गये है।
4.	Ambala	4//14 to 3/16	This para was carried forwarded in Audit and Inspection note for the period 04/16 to 03/17 and reply to this observation has been given in Para 3 of Part-II (C) of Annual Audit Report of Local Audit Department, Haryana for the year 2017-18.
5.	Gurugram	4/15 to 3/16	1. Arrear of Rent of Shops of Panchayat Bhawan amounting to Rs.16,78,167/- has been recovered (copy enclosed). The Balance amounting to Rs. 28,75,529/- is still pending due to ejectment & eviction process for 31 No. shops of Panchayat Bhawan are under progress as per orders of Hon'ble S.D.O. (C)-cum-Collector, Gurugram court. The Project of building of Vikas Bhawan is proposed on the Panchayat Bhawan Land & proposal for development of site has also been approved by the Chief Architect, Haryana Chandigarh (Copy enclosed). Hence para may be dropped please. 2. Arrear of Rent of Buildings of Rs. 4,02,136/- has been recovered from buildings of shops of Zila Parishad, Gururgram. For recovery of balance amount of Rs. 40,96,171/- will be recovered at the earliest and this office has already been served the recovery notice to all tenant of the shops. Hence para may be dropped please. 3. Arrear of Rent of Khokhas of Rs.76,74,271/- could not be recovered from khokha tenants, they had left all the khokhas which were situated in Panchayat Bhawan to be constructed Vikas Bhawan. Hence para may be dropped please.
6.	Mahendergarh	4/10 to 3/16	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित मुख्य कार्यकारी अधिकारी, जिला परिषद् को आवश्यक दिशा निर्देश जारी कर दिये गये है।

समिति द्वारा इस (Appendix-Z-II) पैरा के पॉइंट नंबर (2,3,4,5 & 6) को रिकवरी पूरी होने तक पेंडिंग रखा जाता है। दोनों विभाग विकास और पंचायत विभाग और लोकल ऑडिट विभाग एक संयुक्त बैठक करके रिकवरी जल्दी से जल्दी करें और ये भी मिलान करें कि अभी तक कितनी रिकवरी हुई और उसको वेरिफाई करके समिति को डिटेल भेज दें।

[19] Para No. 6 -of Part-II C-Statement showing the excess/irregular avoidable expenditure incurred by Zila Parishad at appendix 'Z III'**(Sr. No. 1)**

(Appendix-Z-III)

Sr. No.	**Name of Zila Parishad**	**Period of Audit**	**Amount (Rs)**	**Particular**
1.	Yamuna Nagar	4/14 to 3/16	96,363	₹ 97,012 (2014-15 to 2015-16) and ₹ 79,351 (2014 15) were spent on repair of jeep and POL respectively against the prescribed ceiling limit of ₹ 10,000 per annum and ₹ 60,000 per annum respectively. Hence ₹ 77,012 and ₹ 19,351 were spent in excess of the sanctioned limit.
			5,81,000	₹5,81,000/- vide vr no. 29 of 07/15 were advanced to BDPO Jagadhari and BDPO Radaur i.e. ₹541000/- to BDPO Jagadhari and ₹40000/- to BDPO Radur for Installation of tubewell but the utilization of the same has still not been obtained. Either the amount so incurred may be recouped or utilization of the same may be obtained without any further delay.
	Total		**6,77,363**	

The Department in its written reply Appendix-Z-III stated as under: -

Sr. No	**Name of Zila Parishad**	**Period of audit**	**Amount (Rs)**	**Reply of Department**
1.	Yamuna Nagar	4/14 to 3/16	96,363	Regularized vide this office letter no. 2981dated 26.09.2024. Hence para may be dropped please.
			5,81,000	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित मुख्य कार्यकारी अधिकारी, जिला परिषद् को आवश्यक दिशा निर्देश जारी कर दिये गये है।
	Total		**6,77,363**	

समिति द्वारा इस पैरा के पॉइंट नंबर (1) को रिकवरी पूरी होने तक पेंडिंग रखा जाता है। और समिति चाहती है कि दोनों विभाग विकास और पंचायत विभाग और लोकल ऑडिट विभाग एक संयुक्त बैठक करके रिकवरी जल्दी करने के प्रयास जारी रखें और ये भी मिलान करें कि अभी तक कितनी रिकवरी हुई और उसको वेरिफाई करके समिति को डिटेल भेज दें।

Part-IV

ANNUAL AUDIT REPORT OF THE LOCAL AUDIR DEPARTMENT, HARYANA ON THE ACCOUNTS OF URBAN LOCAL BODIES (ULBs) & PANCHAYATI RAJ INSTITUTIONS (PRIs) FOR THE YEAR 2017-18 PART-II-B, PANCHAYAT SAMITIS (REPLY RECEIVED ONLY APPENDIX-T, U & V) AND PART-II-C, ZILA PARISHADS (REPLY RECEIVED ONLY APPENDIX-Z-II & Z-III).

(DEVELOPMENT & PANCHAYAT DEPARTMENT, HARYANA)

[20] Para No. – 3-of Part-II (B) (Appendix-T)- Statement showing the temporary advances outstanding in case of Panchayat Samitis

(Appendix-T)

Sr. No.	Name of Panchayat Samiti	Period of Audit	Amount (Rs)	Reply of the Department
1	Kalanaur	4/16 to 3/17	50000	वित्तीय वर्ष 2016–17 में श्री राजेश कुमार ग्राम सचिव(ईन्चार्ज एस0ई0पी0औ0) से अग्रिम राशि 50000/ रूपयें की वसूली कर ली गई है। जिसका इन्द्राज कैशबुक तथा अग्रिम एडवांन्स रजिस्टर में दर्ज है इसलिए पैरा समाप्त करवाने का कष्ट करें। कैश बुक व एडवान्स रजिस्टर की छाया प्रति साथ सलग्न है।
2	Bahadurgarh	4/16 to 3/17	124853.35	इस बारे में लिखा जाता है कि दर्शाई गई राषि वर्ष 2016–17 की ऑडिट नोट का अवलोकन उपरान्त पता चला है कि यह राशि वर्ष 1969 से वर्ष 1980 के बीच की है। वर्ष 2008 में खण्ड कार्यालय में आग लगने की वजह से कार्यालय का रिकार्ड जल गया (F.I.R.की प्रति संलग्न) अत आपसे अनरोध है कि इस ऑडिट पैरा को ड्राप करने का कष्ट करे क्योकि इतना पुराना रिकार्ड आग लगने कि वजह से उपलब्ध नहीं करवाया नहीं जा सके।
3	Karnal	4/16 to 3/17	12000	It is certified that Temporary advance of Rs. 12000/- has been adjusted. Hence para may kindly be dropped please.
4	Naraingarh	4/16 to 3/17	40000	उक्त एडवांस दिनांक 01.11.2016 को स्वर्ण जयंती कार्यक्रम गुरुग्राम में होने वाले सामारोह में पंचायती राज सदस्यों को ले जाने के लिए श्री गौरव पटवारी को अस्थाई तौर पर दिनांक 31.10. 2016 को दिया गया था। कर्मचारी द्वारा एडवांस दिनांक 3.04.2017 को कार्यक्रम के खर्च के बिल देकर समायोजित करवा दिया गया था। उक्त कार्यक्रम पर मु0 32395/–रु0 की राशि खर्च हुई थी। जिस के बिल साथ संलग्न है। शेष राशि 7,605/– की रिकवरी के बारे में कार्यवाही की जा रही है। अतः आपसे अनुरोध है कि पैरा समाप्त करने की कृपा करे।
6	Madlauda	4/16 to 3/17	5000	In this regard, it is stated that this amount has been deposited by the concerned employee through Panchayat Samiti receipt no. 3/80 dated 22.04.2022. (copy attached). Therefore,

				you are requested to kindly drop this audit paragraph.
7	Gharaunda	4/16 to 3/17	181000	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
8	Saha	4/16 to 3/17	2000	2000/– की राशि इस कार्यालय द्वारा रिकवर कर ली गई है जोकि पंचायत समिति के खाता न0 65097748007 दिनांक 01.08.2019 को जमा करवा दी गई थी, जिसका इन्द्राज पंचायत समिति की कैश बुक में पेज नं0 57 पर दर्ज हैं। जिसका अवलोकन इस कार्यालय द्वारा ऑडिट पार्टी को ऑडिट सम्मेलन के दौरान करवा दिया गया था । उक्त आडिट सम्मेलन में दिये गये उत्तर की प्रति साथ संलग्न हैं। अतः पैरा समाप्त करने की कृपा करें ।
9	Sadhoura	4/16 to 3/17	2100	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
10	Nahar	4/16 to 3/17	10000	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
11	Sampla	4/16 to 3/17	52000	दिनॉक 27.03.2018 को कैशबुक के पेज नं0 11 वाउचर नं0 4 व 5 के तहत Temporary Advance adjust कर दिया गया है। कैशबुक के पेज की प्रति साथ संलग्न है। अतः ऑडिट पैरा समाप्त करने की कृप्या करें।
12	Radaur	4/16 to 3/17	4400	यह एडवांस पचांयत समिति रादौर में रसीद नं0 2427 दिनांक 13/05/2024 के अनुसार जमा हो चुका है। कृप्या पैरा को ड्रोप करवाने का कष्ट करें।
13	chhachrauli	4/16 to 3/17	460589.2	पैरा में दर्शाई गई राशि 16729 की राशि वसूल कर ली गई है। जिसका विवरण निम्न प्रकार से है 1 ई ओ पी एस थानेसर मु0 2600 रसीद साथ सलंग्न है। 2. M/S Khidmat Rai Nand Kishore BKO Munda Khera eq0 9129 रसीद साथ सलंग्न है। 3 Animal Husbandry Veterinary Dispensary मु0 5000 रसीद साथ सलंग्न है। 4. श्री हमेन्त कुमार ग्राम सचिव को मु0 305000/–रू0 की राशि पंच, सरपंच सम्मेलन जो

				कि रोहतक व अम्बाला में आयोजित किया गया था, पी आर आई मैम्बर के लिए ग्राम उदय से भारत उदय समारोह गोहाना में किया गया था के लिए बसो का किराया एवं जल–पान के लिए अग्रिम राशि प्रदान की गई थी जो कि कर्मचारी द्वारा समायोजित करवा दी गई है। विवरण साथ सलंग्न है।शेष राशि 1,38,860/–की रिकवरी के बारे में कार्यवाही की जा रही है।
			9,43,942.55	

समिति द्वारा इस पैरा के पॉइंट नंबर (Sr. No. 1,2,3,4,6,7,8,9,10,11,12&13) को रिकवरी पूरी होने तक पेंडिंग रखा जाता है। दोनों विभाग विकास और पंचायत विभाग और लोकल ऑडिट विभाग एक संयुक्त बैठक करके रिकवरी जल्दी करने के प्रयास जारी रखें और ये मिलान करें कि अभी तक कितनी रिकवरी हुई और उसको वेरिफाई करके समिति को डिटेल भेज दें।

[21] Para No. – 4-of Part-II (B) (Appendix-U)- Statement showing the temporary advances outstanding in case of Panchayat Samitis

(Appendix-U)

Sr. No	Name of Panchayat Samiti	Period of Audit	Dues Viz, Sports Fund, Haryana Sanwad and open darbar, Panch/ Sarpanch samelon etc	Rent of Shops	Rent of Residence Quarters
1	Jind	4/16 to3/17	-	22180	
2	Kalayat	4/16 to3/17	30000	43902	
3	Kalanaur	4/16 to3/17	145487	160710	
4	Rohtak	4/16 to3/17	-	53300	
5	Bawani Khera	4/16 to3/17	977574	-	
6	Bhiwani	4/16 to3/17	6019870	-	
7	Bahadurgarh	4/16 to3/17	1362380	910050	
8	Sonipat	4/16 to3/17	-	248268	
9	Beri	4/16 to3/17	629039	-	
10	Julana	4/16 to3/17	-	22400	
11	Charkhi dadri-I	4/16 to3/17	1474770	-	
12	Narnaund	4/16 to3/17	31833	847056	
13	Nilokheri	4/16 to3/17	-	402210	
14	Badhra	4/16 to3/17	914500	-	

15	Narwana	4/16 to3/17	492360	-	
16	Dadri-II	4/16 to3/17	100000	-	
17	Karnal	4/16 to3/17	114672	7884	
18	Matanhail	4/16 to3/17	686694	-	
19	Kanina	4/16 to3/17	8839760	75876	
20	Naraingarh	4/16 to3/17	-	-	
21	Pehowa	4/16 to3/17	2794848	-	
22	Madlaud	4/16 to3/17	1315000	214510	
23	Alewa	4/16 to3/17	-	-	
24	Kairu	4/16 to3/17	4648553	-	
25	Nissing at chirao	4/16 to3/17	747532	-	
26	Gharaunda	4/16 to3/17	-	-	6764
27	Indri	4/16 to3/17	6749	252683	-
28	Kaithal	4/16 to3/17	-	527030	-
29	Mahendargarh	4/16 to3/17	147843	-	-
30	Jhajjar	4/16 to3/17	6384597	-	-
31	Saha	4/16 to3/17	936082	-	-
32	Jatusana	4/16 to3/17	2564086		-
33	Nahar	4/16 to3/17	-	670845	-
34	Shahabad	4/16 to3/17	1746684	-	-
35	Sampla	4/16 to3/17	-	63150	-
36	Ladwa	4/16 to3/17	49000	1575686	-
37	Radaur	4/16 to3/17	406000	-	229800
38	Thanesar	4/16 to3/17	220000	807745	-
39	Lakhan Majra	4/16 to3/17	58458	-	-
	Total		**43844371**	**10166881**	**274745**
	Grand Total		**54285997**		

The Department in its written reply Appendix-U stated as under: -

<table>
<tr><th></th><th>Name of Panchayat Samiti</th><th>Period of Audit</th><th>Reply of the Department</th></tr>
<tr><td>1</td><td>Jind</td><td>4/16 to 3/17</td><td>उक्त पैरा बारे व्यक्त किया जाता है कि पंचायत समिति, जीन्द की जिन दुकानों की किराये की 22180 रूपये की राशि बकाया दर्शाई गई है। वह नीचे दर्शाये गये अनुसार पूर्ण रूप से वसूल की जा चुकी है। अतः उक्त पैरा समाप्त करने का अनुरोध किया जाता है।
<table>
<tr><th>क्र0 सं0</th><th>दुकान नं0</th><th>बकाया राशि</th><th>प्राप्त राशि</th><th>रसीद नं0</th><th>दिनांक</th></tr>
<tr><td>1</td><td>1</td><td>7875 (जनवरी 2015 से अप्रैल 2016)</td><td>11185 (जनवरी 2015 से सितम्बर 2016 तक)</td><td>16/69</td><td>15.11.2016</td></tr>
<tr><td>2</td><td>2</td><td>6825 (मार्च 2015 से मार्च 2016)</td><td>8925(मार्च 2015 से मार्च 2016)</td><td>16/38, 39</td><td>13.07.2016
13.07.2016</td></tr>
<tr><td>3</td><td>2</td><td>2420 (दिसम्बर 2016 से मार्च 2017)</td><td>13310 (दिसम्बर 2016 से सिम्बर 2018)</td><td>18/88</td><td>11.09.2018</td></tr>
<tr><td>3</td><td>8</td><td>1430 (फरवरी 2016 से मार्च 2016)</td><td>2145 (फरवरी 2016 से अप्रैल 2016)</td><td>16/07</td><td>19.05.2016</td></tr>
<tr><td>4</td><td>1</td><td>3630 (अक्तूबर 2016 से मार्च 2017)</td><td>14520 (अक्तूबर 2016 से सित्मबर 2018)</td><td>18/87</td><td>11.09.2018</td></tr>
<tr><td></td><td>कुल राशि</td><td>22180</td><td>50085</td><td></td><td></td></tr>
</table></td></tr>
<tr><td>2</td><td>Kalayat</td><td>4/16 to 3/17</td><td>It is certified that all amount received from gram Panchayat and due rent of shops have been received (copy enclosed).. So that para may kindly be dropped please.</td></tr>
<tr><td>3</td><td>Kalanaur</td><td>4/16 to 3/17</td><td>वित्तीय वर्ष 2017–18 दुकानों के किराया की राशि मु0 160710/– रूपये तथा बकाया खेल कूद हरियाणा संवाद, खुला दरबार, पंच/ सरपंच सम्मेलन आदि की राशि की वसूली कर ली गई है। इसलिए पैरा समाप्त करवाने का कष्ट करें। मूल रसीद की छायाप्रति साथ सलग्न है।</td></tr>
<tr><td>4</td><td>Rohtak</td><td>4/16 to 3/17</td><td>Pending Amount of Rs. 53300/- recovered from various Shop Keeper.Detail of receipt of shop rent is enclosed. Hence Para May be dropped.</td></tr>
<tr><td>5</td><td>Bawani</td><td>4/16 to</td><td>The Outstanding recovery (Samiti dues) for Rs. 977574/- from</td></tr>
</table>

	Khera	3/17	panchayats for the period 4/2017 to 3/2018 has been recovered. So, please para may be drop.
6	Bhiwani	4/16 to 3/17	It is certified that Samities dues of Rs. 6019870/- has been recovered from the concerned Gram Panchayat. Para may please be droped.
7	Bahadurgarh	4/16 to 3/17	1. इस बारे में लिखा जाता है कि Dues viz, Sports Fund, Haryana Sawand,open darbar Samlen Etc. Rs 1362380 की राशि बकाया थी जो पंचायतों से प्राप्त कर ली गई हैं। 2. इस बारे में लिखा जाता है कि Rent of Shops Rs 910050/– 30.06.2018 को दुकानो की पुनः बोली 3 वर्ष के लिए की गई बोली से पूर्व उक्त सारी राशि प्राप्त (Recoup) कर ली गई है (संलग्न पचायत समिति के रजिस्ट्रर की प्रतिया) अतः आपसे अनुरोध है कि ऑडिट पैरा को ड्राप करने का कष्ट करे।
8	Sonipat	4/16 to 3/17	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
9	Beri	4/16 to 3/17	**प्रमाणित किया जाता है कि पंचायत समिति डीयुज की राशी मु० 7 लाख 6 हजार रु० की राशी सम्बन्धित ग्राम पंचायतो से वसूल कर ली गयी है अतः पैरा समाप्त किया जाये** !
10	Julana	4/16 to 3/17	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
11	Charkhi dadri-I	4/16 to 3/17	The amount of Rs. 14,74,770 for panchayat samiti dues of F.Y. 2017-18 has been recovered from all Gram Panchayats in this block. So, it is requested to drop pertained para.
12	Narnaund	4/16 to 3/17	उक्त पैरा के संबंध में व्यक्त किया जाता है कि खण्ड नारनौद के पंचायत समिति डयूज मु0 31833 रूप्ये रिकवर कर लिये गये है जिसका सर्टिफिकेट साथ संलग्न है। इसके अतिरिक्त दुकानों का किराया इत्यादि मु0 8.47 लाख रूप्ये संबंधित दुकानदारों स`ले लिया गया है। अतः आपसे अनुरोध है कि उक्त पैरा को डिस्पोज ऑफ करने का कष्ट करें।
13	Nilokheri	4/16 to 3/17	मु0 402210 रूपये संबंधित दुकानदारों से रिकवरी कर ली गई है तथा लगातार समय–समय पर किराया वसूल किया जा रहा है। वसूल किराया लिस्ट साथ सलंग्न है। अतः पैरा समाप्त करने की कृपा करे।
14	Badhra	4/16 to 3/17	In relation to the above audit para, it is intimated to your good self that the said Samiti Dues has been recovered from Gram Panchayats. The Certificate is enclosed here with so you are requested to please file the said audit Para in the office.
15	Narwana	4/16 to 3/17	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
16	Dadri-II	4/16 to 3/17	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।

17	Karnal	4/16 to 3/17	It is certified that all dues from concerned gram Panchayat and pending rent of shops has been recovered.
18	Matanhail	4/16 to 3/17	इस पैरे के सम्बन्ध में लिखा जाता है कि दर्शाई गई राशि पंचातों से प्राप्त कर ली गई है। अतः पैरा समाप्त किया जाए।
19	Kanina	4/16 to 3/17	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
20	Naraingarh	4/16 to 3/17	सम्बन्धित कर्मचारी से राशि की रिकवरी कर ली गई है जिसकी रसीद(एफ0बी0ए0) साथ संलग्न है अतः प्रार्थना की जाती है कि पैरा समाप्त करने की कृपा करे।
21	Pehowa	4/16 to 3/17	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
22	Madlaud	4/16 to 3/17	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
23	Alewa	4/16 to 3/17	Nil amount has been shown in the report. Hence Para may be dropped please.
24	Kairu	4/16 to 3/17	The said balance amount of the year 04/2016 to 03/2017 is recovered prospectively from Gram panchayats. So request you to dispose of the para.
25	Nissing at chirao	4/16 to 3/17	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
26	Gharaunda	4/16 to 3/17	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
27	Indri	4/16 to 3/17	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
28	Kaithal	4/16 to 3/17	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
29	Mahendargarh	4/16 to 3/17	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
30	Jhajjar	4/16 to 3/17	It is certified that simiti dues of Rs. 6384597 has been recovered from the Gram Panchayat.
31	Saha	4/16 to 3/17	उक्त पैरा के सन्दर्भ में खण्ड साहा की ग्राम पंचायतों से 936082/– की राशि खण्ड कार्यालय द्वारा वर्ष 2017–18 व 2018–2019 में रिकवर कर ली गई । जिसका इन्द्राज पंचायत समिति की कैश बुक व पास बुक में हैं। रिकवर राशि का विवरण साथ संलग्न हैं। अतः पैरा समाप्त करने की कृपा करें ।
32	Jatusana	4/16 to 3/17	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।

33	Nahar	4/16 to 3/17	पंचायत समिति नाहड की सभी दुकानों के किराये की रिकवरी वर्ष 04/16 से 03/17 तक पूर्ण कर ली गई है। अतः पैरा समाप्त करने का कष्ट करें।
34	Shahabad	4/16 to 3/17	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
35	Sampla	4/16 to 3/17	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
36	Ladwa	4/16 to 3/17	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
37	Radaur	4/16 to 3/17	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
38	Thanesar	4/16 to 3/17	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
39	Lakhan Majra	4/16 to 3/17	Pending Amount of Rs. 58458/- recovered from various Panchayat of Lakhanmajra Block . Hence Para May be Dropped.

समिति द्वारा इस पैरा Appendix-U पॉइंट नंबर (Sr. No. 1 to 39) को रिकवरी पूरी होने तक पेंडिंग रखा जाता है। दोनों विभाग विकास और पंचायत विभाग और लोकल ऑडिट विभाग एक संयुक्त बैठक करके रिकवरी जल्दी करने के प्रयास जारी रखें और ये भी मिलान करें कि अभी तक कितनी रिकवरी हुई और उसको वेरिफाई करके समिति को डिटेल भेज दें।

[22] Para No.–5-of Part-II (B) (Appendix-V)- Statement showing of cases of Embezzlement/Temporary/Misappropriation and likely cases thereof in case of Panchayat Samitis in the State

(Appendix-V)

The Department in its written reply Appendix-V stated as under: -

Sr. No	Name of Institution	Period of Audit	Amount (Rs)	Particulars	Reply of the Department
13	Panchayat Samiti, Chhachrauli	4/16 3/17	40,000	In three cases lease money of an amount of Rs. 40000/- short taken in cash book resulted in embezzlement.	यह है कि पंचायत समिति की भूमि बोली पर जाने उपरान्त रसीद बोली की गई राशि की जारी की गई है और राशि बैंक में जमा करवाई गई है। जिसका कैश बुक में इन्द्राज किया गया है। प्रति साथ सलंग्न है। कृपया पैरा समाप्त करने की कृपा करें
	Total		**40,000/-**		

समिति द्वारा इस पैरा के पॉइंट नंबर (Sr. No. 13) को रिकवरी पूरी होने तक पेंडिंग रखा जाता है। दोनों विभाग विकास और पंचायत विभाग और लोकल ऑडिट विभाग एक संयुक्त बैठक करके रिकवरी जल्दी करने के प्रयास जारी रखें और ये भी मिलान करें कि अभी तक कितनी रिकवरी हुई और उसको वेरिफाई करके समिति को डिटेल भेज दें।

[23] Para No. – 6(II) -of Part-II -B (Appendix-Y)- Statement showing the excess/irregular avoidable expenditure incurred by Panchayat Samiti in the state.

(Appendix-Y)

<table>
<tr><th>Sr. No.</th><th>Name of Panchayat Samiti</th><th>Period of Audit</th><th>Amount</th><th>Particular</th></tr>
<tr><td>1</td><td>Panchayat Samiti, Babain</td><td>4/16 to 3/17</td><td>42,000/-</td><td>The wages of Data Entry operator were to be given from 1% Budget contingency as per Financial Commissioner and Principal Secretary to the Government Haryana Development and Panchayat Department Memo No. DFA-3-2011/36392-480 dated 18/7/2011, But an amount of 42,000 was paid, as salary to Sh. Bijender Kumar, Data Entry Operator for the period from 12/16 to 2/17 from Samiti Fund.</td></tr>
<tr><td>2</td><td>Panchayat Samiti, Kalayat</td><td>4/16 to 3/17</td><td>500

18,000</td><td>(i) Expenditure of 500 on Invitation Card for Republic Day Celebration out of Samiti Fund is not valid.
(ii) The Expenditure of 18,000 for salaries of Driver, Sweeper, Workmen and Computer Operator etc. have been made out of Samiti Fund during the period under audit, but this was not a fit charge on Samiti Fund.</td></tr>
<tr><td>3</td><td>Panchayat Samiti, Rai</td><td>4/16 to 3/17</td><td>16,120</td><td>The following expenditure did not constitute a legitimate charge on samiti fund.
<table>
<tr><th>Sr. No.</th><th>Vr.No.</th><th>Month</th><th>Amount</th><th>Particulars of Exp.</th></tr>
<tr><td>1</td><td>7</td><td>5/16</td><td>13620</td><td>Audit fees for the audit of the accounts of Matching Grants.</td></tr>
<tr><td>2</td><td>2</td><td>1/17</td><td>2500</td><td>Purchase of 2 bedsheets and 4 pillow covers from Vijay handlooms for EOPS residence.</td></tr>
</table></td></tr>
<tr><td>4</td><td>Panchayat Samiti, Bawani Khera</td><td>4/16 to 3/17</td><td>10,190</td><td>The following expenditure was incurred out of samiti fund without following prudent financial norms.
<table>
<tr><th>Sr. No.</th><th>Month</th><th>Amount</th><th>Particulars</th><th>Remarks</th></tr>
</table></td></tr>
</table>

<table>
<tr><td></td><td></td><td></td><td></td><td>
<table>
<tr><td>1</td><td>6/16</td><td>3040</td><td>Salary of part time sweeper of the m/o May/16</td><td>Attendance registers not produced.</td></tr>
<tr><td>3</td><td>3/17</td><td>3040</td><td>Salary of part -do- time sweeper of the m/o Feb/17</td><td>-do-</td></tr>
<tr><td>5</td><td>3/17</td><td>4110</td><td>Electricity Bill of EOPS residence.</td><td>This was a personal expense which was incurred from Samiti funds</td></tr>
</table>
</td></tr>
<tr><td>5</td><td>Panchayat Samiti, Bhiwani</td><td>4/16 to 3/17</td><td>220</td><td>The purchase of Immersion Rod for 220 for use in EOPS residence from Samiti fund is not justified.</td></tr>
<tr><td>6</td><td>Panchayat Smiti, Bahadurgarh</td><td>4/16 to 3/17</td><td>1,18,887</td><td>In different cases the expenditure of Rs. 1,18,887 was not a valid charges on PS fund.</td></tr>
<tr><td>7</td><td>Panchayat Samiti, Sonipat</td><td>4/16 to 3/17</td><td>26053.59</td><td>In different cases, the expenditure of Rs.26053.59 was paid in excess.</td></tr>
<tr><td>8</td><td>Panchayat Samiti, Beri</td><td>4/16 to 3/17</td><td>41,228</td><td>The expenditure as detailed below was incurred on account of various activities during the period under audit which is not valid.
<table>
<tr><th>Month</th><th>Amount</th><th>Particulars</th><th>Appropriate source</th></tr>
<tr><td>6/16</td><td>3218</td><td>Paid to S.D.O Electricity for bill of electricity</td><td>Electricity Grant</td></tr>
<tr><td>9/16</td><td>12480</td><td>Paid for photo taken of fire damage in office</td><td>Govt. Contingency</td></tr>
<tr><td>3/17</td><td>22311</td><td>Paid to S.D.O Electricity for bill of electricity</td><td>Govt. Contingency</td></tr>
<tr><td>3/17</td><td>3219</td><td>-do-</td><td>Electricity Grant</td></tr>
</table>
</td></tr>
<tr><td>9</td><td>Panchayat Samiti, Julana</td><td>4/15 to 3/17</td><td>11,825</td><td>The purchase of Electric Items of Rs.11,825 from open market was made without following proper procedure.</td></tr>
</table>

<table>
<tr><td>10</td><td>Panchayat Samiti, Charkhi Dadri-I</td><td>4/16 to 3/17</td><td>15,284</td><td>The following expenditure was incurred in cash in violation of Rule 30(2) of Haryana Panchayati Raj. Finance, Budget, Accounts Rules 1996 which requires that payment over Rs.500 should invariably be made by cheque.
<table>
<tr><th>Sr. No.</th><th>Vr.No./ Month</th><th>Amount</th><th>Particulars of Expenditure</th></tr>
<tr><td>1</td><td>1 of 4/16</td><td>9850</td><td>Paid to speed Car Wash Ch.Dadri</td></tr>
<tr><td>2</td><td>220 of 6/16</td><td>3236</td><td>Paid to Ashoka Glass House Ch.Dadri</td></tr>
<tr><td>3</td><td>Bill No.1854 of 9/16</td><td>1198</td><td>Stationery from Mohan Book Depot Ch.Dadri</td></tr>
<tr><td>4</td><td>Bill No.17026 of 12/16</td><td>1000</td><td>Paid to Choudhary Dalip Singh Filling Station, Ch.Dadri</td></tr>
</table></td></tr>
<tr><td>11</td><td>Panchayat Samiti, Narnaund</td><td>4/16 to 3/17</td><td>1, 00000</td><td>A payment of Rs. 1, 00000 was made out of samiti fund on account of Penalty imposed by Hon’ble Punjab and Haryana High Court upon Dy. Commissioner Hisar for not attending the video conferencing regarding the payment in question does not constitute a valid charge on Samiti Fund.</td></tr>
<tr><td>12</td><td>Panchayat Samiti, Nilokheri</td><td>4/16 to 3/17</td><td>8,193

7562.42</td><td>(i) On 6 occasions, the Samiti jeep was used out of Samiti’s jurisdiction, but sanction of the competent authority was not obtained.
(ii) The Samiti jeep was frequently used on Sunday and other gazetted holidays, resulted into expenditure of Rs.7562.42 were made on H.S.D during the period under audit.</td></tr>
<tr><td>13</td><td>Panchayat Samiti, Badhra</td><td>4/16 to 3/17</td><td>24,941</td><td>The following expenditure was incurred in cash in violation of Rule 30(2) of Haryana Panchayati Raj, Finance, Budget, Accounts Rules 1996 which requires that payment over Rs.500 should invariably be made by cheque.
<table>
<tr><th>Sr. No.</th><th>Vr.No./ Month</th><th>Amount</th><th>Particulars of Expenditure</th></tr>
<tr><td>1</td><td>23 of 5/16</td><td>1880</td><td>Paid to Madhu Book Depot, Bhiwani for stationery</td></tr>
<tr><td>2</td><td>42 of 6/16</td><td>2000</td><td>Paid to Shanker Electronics item, Badhra</td></tr>
<tr><td>3</td><td>44 of 7/16</td><td>3510</td><td>Paid to Deepak Photostat and Computers, Badhra</td></tr>
</table></td></tr>
</table>

<table>
<tr><td></td><td></td><td></td><td></td><td>
<table>
<tr><td>4</td><td>58 of 8/16</td><td>11204</td><td>Electricity Bill</td></tr>
<tr><td>5</td><td>71 of 9/16</td><td>6347</td><td>Paid to Corporate solution Badhra</td></tr>
</table>
</td></tr>
<tr><td>14</td><td>Panchayat Samiti, Narwana</td><td>4/16 to 3/17</td><td>8,460</td><td>On 11 occasions, the journey of 1400 KM amounting to Rs.8460/- were covered by the samiti jeep, out of Samiti's jurisdiction, but sanction of the competent authority was not obtained.</td></tr>
<tr><td>15</td><td>Panchayat Samiti, Dadri-II</td><td>4/16 to 3/17</td><td>16,469</td><td>The following expenditure was incurred in cash in violation of Rule 30(2) of Haryana Pancayati Raj, Finance, Budget, Accounts Rules 1996 which requires that payment over Rs.500 should invariably be made by cheque be made by cheque.
<table>
<tr><th>Sr. No.</th><th>Vr.No./ Month</th><th>Amount</th><th>Particulars of Expenditure</th></tr>
<tr><td>1</td><td>7411 of 4/16</td><td>5097</td><td>Paid to Sharp Toner Corporate solution, Ch. Dadri</td></tr>
<tr><td>2</td><td>Nil of 10/16</td><td>3622</td><td>Electricity Bill</td></tr>
<tr><td>3</td><td>3399 of 10/16</td><td>5000</td><td>Paid to Arya Computer. Ch Dadri</td></tr>
<tr><td>4</td><td>377 of 4/16</td><td>2750</td><td>Paid to D.K. Arts, Ch. Dadri</td></tr>
</table>
</td></tr>
<tr><td>16</td><td>Panchayat Samiti, Murthal</td><td>4/14 to 3/17</td><td>2,014</td><td>The following expenditure did not constitute a legitimate charge on samiti fund.
<table>
<tr><th>Sr. No.</th><th>Vr.No.</th><th>Month</th><th>Amount</th><th>Particulars</th></tr>
<tr><td>1</td><td>37</td><td>8/15</td><td>2,014</td><td>Paid to Ms Nisha ABPO for MNREGA Dongal</td></tr>
</table>
</td></tr>
<tr><td></td><td></td><td></td><td>17,938</td><td>(ii) Rs.17,938 were spent on the Swarn Jayanti Smaroh celebrated on 01/11/2016 in Gurugram. But no instructions regarding expenditure made for the purpose and its recoupment were put up.</td></tr>
<tr><td></td><td></td><td></td><td>1,50,000</td><td>(iii) An expenditure to the tune of 1,50,000 were made on Panchayat Samiti Elections held in 01/2016. But the same has still not been recouped from the election office. The same may be recouped now.</td></tr>
<tr><td>17</td><td>Panchayat Samiti, Ganaur</td><td>4/16 to 3/17</td><td>13625</td><td>(1) The following excess payment worth 13,625 was made out of samiti fund as detailed below.</td></tr>
</table>

<table>
<tr><td></td><td></td><td></td><td>15,08,542</td><td>
<table>
<tr><th>Vr. No.</th><th>Amount paid</th><th>Amount due</th><th>Excess paid</th><th>Particulars</th></tr>
<tr><td>61 of 3/17</td><td>123750</td><td>110125</td><td>13625</td><td>Paid to Vaishno Dhaba on a/c payment of for 990 nos of lunch instead of 881 (as per attendance report).</td></tr>
</table>
(ii) The folowing expenditure did not constitute a legitimate charge on samiti fund.
<table>
<tr><th>Vr. No. & Month</th><th>Amount</th><th>Particulars</th></tr>
<tr><td>Nil of 11/16, 12/16, 1/17</td><td>1483106</td><td>Expenditure made on account of construction of Rajiv Gandhi Sewa Kendra constructed MGNREGA scheme</td></tr>
<tr><td>55 of 9/16</td><td>23000</td><td>Paid to Sh. Ram institute for Industrial Research for sample checking of Manokai Road on behalf of GP Ahulana.</td></tr>
<tr><td>Nil of 3/16</td><td>2436</td><td>Consumed 42 ltr. fuel for journey 418 Kms from Ganaur to Chandigarh. But no relevant instruction/sanction in this regard were put up.</td></tr>
</table>
</td></tr>
<tr><td>18</td><td>Panchayat Samiti, Karnal</td><td>4/16 to 3/17</td><td>1,36,915</td><td>In 7 cases, the purchases of ₹ 1,36,915 was made on account of various maintenance and development works by the Panchayat Samiti without following proper procedure.</td></tr>
<tr><td>19</td><td>Panchayat Samiti, Matanhail</td><td>4/16 to 3/17</td><td>60,900</td><td>The Contractual/ Part time employees Sh. Banta Singh Sweeper was paid ₹ 60,900 out of Samiti Fund during the period 4/16 to 3/17. But this was not a valid charge on the fund.</td></tr>
<tr><td>20</td><td>Panchayat Samiti, Kanina</td><td>4/15 to 3/17</td><td>2,55,502</td><td>As per provision laid down under Sr. No. 23 (52) of Rule-74 of Appendix- ‘A’ Haryana Panchayati Raj Finance, Budget, Accounts, Audit, Taxation and Works Rule 1996, Panchayat Samiti is competent to sanction non-recurring expenditure upto ₹ 2,000 per year or any one item. During the course of audit inspection in 14 cases irregular expenditure of ₹ 2,55,502 was incurred from Samiti Fund.</td></tr>
</table>

<table>
<tr><td>21</td><td>Panchayat Samiti, Ambala-II</td><td>4/16 to 3/17</td><td>2,16,761</td><td>The expenditure as detailed below did not constitute a valid charge on samiti fund.
<table>
<tr><td>Sr. No.</td><td>Vr. No./ Date</td><td>Amount (₹)</td><td>Particular</td></tr>
<tr><td>1</td><td>115/14.03.17</td><td>10657</td><td>Paid to central Prem & Stationary Deptt. (cost of Invitation card)</td></tr>
<tr><td>2</td><td>6/11.04.16</td><td>206104</td><td>Paid to Nishat Printers (cost of P. Book)</td></tr>
</table></td></tr>
<tr><td>22</td><td>Panchayat Samiti, Pehowa</td><td>4/16 to 3/17</td><td>4,47,725</td><td>The expenditure amounting to ₹ 4,47,725 was incurred on account of pay of contingent staff i.e. Sweeper, Chowkidar and Steno Typist, Account Clerk etc. out of Samiti Funds during the period under audit. This was not a fit charge and as such their wages paid irregularly.</td></tr>
<tr><td></td><td></td><td></td><td>38,263</td><td>(ii) ₹ 38,263 as detailed below to this note were spent out of Samiti Fund but this expenditure did not constitute a valid charge on the Samiti Fund.
<table>
<tr><td>Sr. No.</td><td>Vr. No.</td><td>Year</td><td>Amount (₹)</td><td>Particular</td></tr>
<tr><td>1</td><td>4 & 5</td><td>2/17</td><td>10230</td><td>Cost of Tonner & Drum for Computer.</td></tr>
<tr><td>2</td><td>20</td><td>2/17</td><td>2200</td><td>Cost of Bed Sheets & pillows for rest house.</td></tr>
<tr><td>3</td><td>02</td><td>2/17</td><td>25833</td><td>Salary of Craft Teacher pay.</td></tr>
</table></td></tr>
<tr><td>24</td><td>Panchayat Samiti, Alewa</td><td>4/15 to 3/17</td><td>31,651</td><td>In 9 cases, the purchase of ₹ 31,651 was made from open market without calling quotations and without consulting approved resources which was in contravention of instruction contained in Director supplies and Disposal Haryana memo no. 11(i)851 B-11-85 dated 3-06-1987 which was irregular.</td></tr>
<tr><td>25</td><td>Panchayat Samiti, Kairu</td><td>4/16 to 3/17</td><td>2,262</td><td>Following payments have been made in cash in violation of Rule 30(2) of Haryana Panchayati Raj Finance, Budget, Accounts Rules 1996 which mandates that all payments in excess of ₹ 500 should be made by cheque.
<table>
<tr><td>Vr.No.</td><td>Month</td><td>Amount(₹)</td><td>Particular</td></tr>
<tr><td>4</td><td>6/16</td><td>581</td><td>Payment of Electricity Bill.</td></tr>
<tr><td>7</td><td>6/16</td><td>1681</td><td>Payment of Telephone Bill</td></tr>
</table></td></tr>
</table>

<table>
<tr>
<td>26</td>
<td>Panchayat Samiti, Nissing at Chirao</td>
<td>4/16 to 3/17</td>
<td>25,112</td>
<td>The following purchases were made against the rule on account of various maintenance and development works by the Panchayat Samiti without following proper procedure.
<table>
<tr><th>Vr. No.</th><th>Month/ date</th><th>Amount (₹)</th><th>Material/Item</th><th>Particulars</th></tr>
<tr><td>82</td><td>1.10.16</td><td>9631</td><td>Motor, Starter</td><td>Krishna Trading Co. Karnal</td></tr>
<tr><td>83</td><td>1.10.16</td><td>6457</td><td>Toilet repair of EOPS</td><td>M/s Bhagwat Traders, Nissing</td></tr>
<tr><td>84</td><td>1.10.16</td><td>3850</td><td>Repair of water cooler</td><td>Pal Refrigerator works, Karnal</td></tr>
<tr><td>146</td><td>22.3.17</td><td>5174</td><td>Tonner</td><td>Office solution, Karnal.</td></tr>
</table>
</td>
</tr>
<tr>
<td>27</td>
<td>Panchayat Samiti, Gharaunda</td>
<td>4/16 to 3/17</td>
<td>57,612</td>
<td>Electricity bill of B.D.P.O. residence amounting to ₹ 57,612 for the period 31.10.16 to 31.12.16 was paid from Panchayat Samiti Fund. This was irregular. The same may be recovered from the B.D.P.O.</td>
</tr>
<tr>
<td>28</td>
<td>Panchayat Samiti, Indri</td>
<td>4/16 to 3/17</td>
<td>32,037</td>
<td>As per rule 140 of Haryana Panchayati Raj Finance Budget, Accounts, Works Rules 1996 all the purchase of electrical items at Panchayat Samiti shall be carried out with the consultation or approval of Electrical Wing of Panchayati Raj Department and also as per instructions issued by the Govt. from time to time. All maintenance work at all levels shall also be carried out by the Electrical Wing of Panchayati Raj Department strictly, but the expenditure of ₹ 32,037 as detailed below were made on purchase/ maintenance of various electrical material for BDPO office, without following above said procedure which needs to be justified.
<table>
<tr><th>Vr. No.</th><th>Month</th><th>Amount (₹)</th><th>Item</th><th>Remarks</th></tr>
<tr><td>12</td><td>18.05.16</td><td>5299</td><td>Electrical materia</td><td>M/s Bhagat Electrical store bill no. 4072</td></tr>
<tr><td>13</td><td>17.05.16</td><td>11728</td><td>-do-</td><td>M/s Bhagat Electrical store bill no. 4070</td></tr>
</table>
</td>
</tr>
</table>

<table>
<tr><td></td><td></td><td></td><td></td><td>
<table>
<tr><td>07</td><td>12.01.17</td><td>900</td><td>UPS Battery</td><td>M/s Om computers bill no. 299</td></tr>
<tr><td>08</td><td>12.01.17</td><td>6420</td><td>Computer material</td><td>M/s Om computers bill no. 301</td></tr>
<tr><td>10</td><td>30.01.17</td><td>5440</td><td>Electric repair in office</td><td>M/s Saini Electrical Store bill no. 53</td></tr>
<tr><td>21</td><td>15.02.17</td><td>2250</td><td>Motor repair</td><td>M/s Kissan Engineering works bill no. 176</td></tr>
</table>
</td></tr>
<tr><td>29</td><td>Panchayat Samiti, Kaithal</td><td>4/16 to 3/17</td><td>8,34,939</td><td>(i) In 17 cases, an amount of ₹ 8,34,939 was spent out of Samiti Fund but this expenditure did not constitute a valid charge on the samiti fund.</td></tr>
<tr><td></td><td></td><td></td><td>326666</td><td>(ii) The following persons were engaged on daily wages without the sanction of competent authority as Panchayat Samiti was not empowered to engage persons on daily wages in terms of letter no 5/6/92 1-B&C dated 09/01/96.
<table>
<tr><th>Name of Employees and Designation</th><th>Period</th><th>Amount Paid (₹)</th></tr>
<tr><td>Sh. Ram Singh, Assistant</td><td>2016-17</td><td>262046</td></tr>
<tr><td>Smt. Ballo Devi, PT. Sweeper</td><td>2016-17</td><td>46620</td></tr>
<tr><td>Sh. Somnath, Mali</td><td>2016-17</td><td>18000</td></tr>
</table>
</td></tr>
<tr><td>30</td><td>Panchayat Samiti, Satnali</td><td>4/16 to 3/17</td><td>17,525</td><td>The payments vide Vr. No. 58/7-16, amounting ₹ 17,525 was incurred in excess of the lighting and tentage against the prescribed limit vide Development and Panchayat Deptt. No. 1042-CD (iii)-68/26785, dated 28-10-1968, which was not a fit charge on the samiti fund vide rule 36 of Haryana Panchayati Raj Finance, Budget, Accounts, Audit, Taxation and Works Rule 1996.</td></tr>
<tr><td>31</td><td>Panchayat Samiti, Jatusana</td><td>4/16 to 3/17</td><td>1,14,429</td><td>Panchayat Samiti is competent to sanction non recurring expenditure upto ₹ 2,000 per year on any one item. It was noticed during the course of audit& inspection that the following irregular expenditure of ₹1,14,429 was incurred from Samiti Fund.</td></tr>
</table>

<table>
<tr><td></td><td></td><td></td><td></td><td>
<table>
<tr><th>Sr. No.</th><th>Bill No./ Date</th><th>Amount (₹)</th><th>Firm Name</th><th>Remarks</th></tr>
<tr><td>1</td><td>697/ 20.12.15</td><td>10580</td><td>Yadav Electronics works Berli Kalan Rewari</td><td>Cost of Motor Binding</td></tr>
<tr><td>2</td><td>5512 /27.6.16</td><td>103849</td><td>T.S. Steel & Furniture Rewari</td><td>Purchase of Chair & Table, etc.</td></tr>
</table>
</td></tr>
<tr><td>32</td><td>Panchayat Samiti, Nahar</td><td>4/16 to 3/17</td><td>1,38,400

28,900</td><td>(i) An amount of ₹ 1,38,400 was spent on the purchase of the Computer from Jain Computers, Rewari. The purchase was made from Local Market without obtaining non availability certificate from the approved source or the rate contract firms as required vide Rule 81 of the Haryana Panchayati Raj Finance, Budget, Accounts, Audit, Taxation and Works Rules 1996.
(ii) An amount of ₹ 28,900 was spent on the purchase of invertor and battery vide voucher No. Nil, Bill No. 84 dated 23.08.2016 from the Punit Invertor Battery House Kosli. But neither the Panchayat Samiti was competent to purchase any store more than ₹ 10,000 vide serial No.- 2 of the Appendix ‘A’ under rule 74 of the Haryana Panchayati Raj, Finance, Budget, Accounts, Audit, Taxation Works Rule 1996 nor the store was purchased by following the procedure laid in the Rule 81 of the ibid Rules.</td></tr>
<tr><td>33</td><td>Panchayat Samiti, Shahabad</td><td>4/16 to 3/17</td><td>1,41,498</td><td>(i) The following persons were engaged on daily wages without the sanction of Competent authority as Panchayat Samiti was not empowered to engage any person on daily wages in terms of letter no. 5/6/92-B & C dated 9.01.96.</td></tr>
<tr><td>34</td><td>Panchayat Samiti, Sampla</td><td>4/15 to 3/17</td><td>3,17,625</td><td>(i) The following expenditure did not constitute a valid charge on the Panchayat Samiti noted against each under the provision of Haryana Panchayati Raj Finance, Budget, Accounts, Audit, Taxation and Works Rule 1996.
<table>
<tr><th>Sr. No.</th><th>Name of Fund</th><th>Vr. No./ Date</th><th>Amount (₹)</th><th>Particular</th></tr>
<tr><td>1</td><td>Panchay at Samiti</td><td>91 of 5/16</td><td>3750</td><td>Paid to M/s Laxmi Studio for printing of 75 calenderfor Oath Samelan of Panch Sarpanch.</td></tr>
</table>
</td></tr>
</table>

<table>
<tr><td></td><td></td><td></td><td></td><td>
<table>
<tr><td>2</td><td>-do-</td><td>92 of 5/16</td><td>15850</td><td>-do- 317 Identity Card</td></tr>
<tr><td>3</td><td>-do-</td><td>7 of 2/16</td><td>9675</td><td>Paid for Sarpanch Oath Samelan (for rent tea food)</td></tr>
<tr><td>4</td><td>-do-</td><td>2 of 11/16</td><td>350</td><td>Paid to M/s S.M. Collection for purchase of memento.</td></tr>
<tr><td>5</td><td>-do-</td><td>16 of 1/17</td><td>275000</td><td>Paid for Sports competition in Rajiv Gandhi Stadium Rohtak.</td></tr>
<tr><td>6</td><td>-do-</td><td>6 of 2/15</td><td>13000</td><td>Paid for 200 food packing for Panch Sarpanch Samelan at Rohtak.</td></tr>
</table>
</td></tr>
<tr><td></td><td></td><td></td><td>75,000</td><td>(ii) An amount of ₹ 75,000 paid to Sh. Vikram Singh Dhaka Advocate High Court vide Vr. No. 3 of 9/2016 on account of legal fee for court case of Craft teacher. The expenditure to the tune of ₹ 75,000 did not constitute a valid charge on the Panchayat Samiti fund under the provision of Haryana Panchayati Raj Finance, Budget, Accounts, Audit, Taxation and Works Rule 1996. The same may either be recouped from an appropriate source or got regularised with the sanction of competent authority.</td></tr>
<tr><td>35</td><td>Panchayat Samiti, Ladwa</td><td>4/15 to 3/17</td><td>8,34,939</td><td>(i) An amount of ₹ 8,34,939 in 35 cases was spent out of Samiti Fund but this expenditure did not constitute a valid charge on the Samiti Fund.</td></tr>
<tr><td></td><td></td><td></td><td>1,04,920</td><td>(ii) The following persons were engaged on daily wages without the sanction of Competent authority as Panchayat Samiti was not empowered to engage persons on daily wages in terms of letter no. 5/6/92 1-B & C dated 09.01.96.
<table>
<tr><th>Period</th><th>Amount Paid (₹)</th><th>Name of Person</th><th>Name of Post</th></tr>
<tr><td>2015-16</td><td>40168</td><td>Sh. Satpal</td><td>Sweeper</td></tr>
<tr><td>2016-17</td><td>47040</td><td>Sh. Satpal</td><td>Sweeper</td></tr>
<tr><td>016-17</td><td>17712</td><td>Sh. Jasbir</td><td>Water Carrier</td></tr>
</table>
</td></tr>
<tr><td>36</td><td>Panchayat Samiti, Radaur</td><td>4/16 to 3/17</td><td>2,46,360</td><td>(i)The following persons were engaged on daily wages without the sanction of competent authority as Panchayat Samiti was not empowered to engage person on daily wages in terms of letter no 5/6/92-1 B&C dated 09-01-96.</td></tr>
</table>

<table>
<tr><td></td><td></td><td></td><td>2,70,426</td><td>
<table>
<tr><th>Name of Person</th><th>Name of Post</th><th>Period</th><th>Amount paid (₹)</th></tr>
<tr><td>Sh. Ravinder Kumar</td><td>Sweeper</td><td>2016-17</td><td>51960</td></tr>
<tr><td>Sh. Sukhbir</td><td>Peon</td><td>2016-17</td><td>97200</td></tr>
<tr><td>Sh. Rajesh Kumar</td><td>Mali-cum Choukidar</td><td>2016-17</td><td>97200</td></tr>
</table>
(ii) In 9 cases an amount of ₹ 1,79,531 of Sports Fund Cash Book and in 4 cases ₹ 90,895 of Panchayat Samiti Cash Book respectively did not constitute a valid charged on the samiti fund and proper procedure was also not adopted.
</td></tr>
<tr><td>37</td><td>Panchayat Samiti, Thanesar</td><td>4/16 to 3/17</td><td>1,76,102

34,272</td><td>
(i) An amount of ₹ 1,76,102 as detailed below was spent out of Samiti Fund but this expenditure did not constitute a valid charge on the Samiti Fund.
<table>
<tr><th>Vr. No.</th><th>Amount (₹)</th><th>Particulars</th></tr>
<tr><td>2</td><td>61125</td><td>Refreshment and Lunch packet</td></tr>
<tr><td>3-5</td><td>58414</td><td>-do-</td></tr>
<tr><td>15</td><td>56563</td><td>Welcome Gate</td></tr>
</table>
(ii) The following persons were engaged on daily wages without the sanction of Competent authority as Panchayat Samiti was not empowered to engage any person on daily wages in terms of letter no. 5/6/92-1-B & C dated 9.01.96.
<table>
<tr><td>Name of Person</td><td>Name of Post</td><td>Period</td><td>Amount paid (₹)</td></tr>
<tr><td>Sh.Krishan Kumar</td><td>Water Carrier</td><td>7</td><td>34272</td></tr>
</table>
</td></tr>
<tr><td>38</td><td>Panchayat Samiti Gohana</td><td>2016 to 2017</td><td>1,10,744</td><td>1,10,744/- on account/wages paid to two engaged employees for the period under audit out of Samiti fund which is not a valid charge on samiti fund.</td></tr>
<tr><td></td><td>Total</td><td></td><td>82,92,106</td><td></td></tr>
</table>

The Department in its written reply Appendix-Y stated as under: -

Sr. No.	Name of Panchayat Samiti	Period of Audit	Amount	Reply of the Department
1	Panchayat Samiti, Babain	4/16 to 3/17	42,000/-	डाटा एन्ट्री आप्रेटर को पंचायत समिति फण्ड से की गई अदायगी राशि मु0 42000/– कन्टीजैन्सी मद से पंचायत समिति के मद में समायोजित कर लिए जाएगें। अनुपालना आगामी ऑडिट को प्रस्तुत कर दी जाएगी। अतः आपसे अनुरोध है कि वर्णित पैरा समाप्त करने का कष्ट करें।
2	Panchayat Samiti, Kalayat	4/16 to 3/17	500 18,000	Regularized vide this office letter no. 3081 dated 22.11.2024. Hence para may be dropped please.
3	Panchayat Samiti, Rai	4/16 to 3/17	16,120	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
4	Panchayat Samiti, Bawani Khera	4/16 to 3/17	10,190	The salary of the employee is paid on the basis of attendance submitted by the concerned. So, para may be please be dropped. --do— According to the office records, due to non-availability of residence in the residential quarters of the office during this period, a letter was written to the electricity department regarding immediate removal of meter no. BCID-0463-A, but during the period of correspondence and removal of the meter, the bill was Rs. 4110/-Rupees were released and due to cell being vacant, the bill was paid from the Panchayat Samiti head and details of income and expenditure from 11-01-2017 to 06-06-2017 are in the proposal no. 2 of the Panchayat Samiti meeting dated 06-06-2017 also passed as per has happened . So, para may be please be dropped.
5	Panchayat Samiti, Bhiwani	4/16 to 3/17	220	In compliance with the Audit objection Rs.220/- has been recovered vide Book No. 23, Receipt No. 61 dated 07.06.2018 (Copy attached). So, it is requested to drop this para. above-said para.
6	Panchayat Smiti, Bahadurgarh	4/16 to 3/17	1,18,887	Regularized vide this office letter no. 3081 dated 22.11.2024. Hence para may be dropped please.
7	Panchayat Samiti, Sonipat	4/16 to 3/17	26053.59	Regularized vide this office letter no. 3081 dated 22.11.2024. Hence para may be dropped please.

8	Panchayat Samiti, Beri	4/16 to 3/17	41,228	Regularized vide this office letter no. 3081 dated 22.11.2024. Hence para may be dropped please.
9	Panchayat Samiti, Julana	4/15 to 3/17	11,825	Regularized vide this office letter no. 3081 dated 22.11.2024. Hence para may be dropped please.
10	Panchayat Samiti, Charkhi Dadri-I	4/16 to 3/17	15,284	Regularized vide this office letter no. 3081 dated 22.11.2024. Hence para may be dropped please.
11	Panchayat Samiti, Narnaund	4/16 to 3/17	1, 00000	इस विषय में अवगत करवाया जाता है कि विडियो कन्फ्रेंसिंग का नोटिस समय पर ना प्राप्त होने के कारण अटेण्ड नहीं की जा सकी। इसमें कार्यकारी अधिकारी पंचायत समिति , नारनौंद द्वारा किसी प्रकार की कोताही नहीं की गई थी। अतः उक्त पैरों को ड्रोप/रेग्यूलेराईज करने की कृपा करें।
12	Panchayat Samiti, Nilokheri	4/16 to 3/17	8,193 7562.42	Regularized vide this office letter no. 3081 dated 22.11.2024. Hence para may be dropped please.
13	Panchayat Samiti, Badhra	4/16 to 3/17	24,941	Regularized vide this office letter no. 3081 dated 22.11.2024. Hence para may be dropped please.
14	Panchayat Samiti, Narwana	4/16 to 3/17	8,460	Regularized vide this office letter no. 3081 dated 22.11.2024. Hence para may be dropped please.
15	Panchayat Samiti, Dadri-II	4/16 to 3/17	16,469	Regularized vide this office letter no. 3081 dated 22.11.2024. Hence para may be dropped please.
16	Panchayat Samiti, Murthal	4/14 to 3/17	2,014	Regularized vide this office letter no. 3081 dated 22.11.2024. Hence para may be dropped please.
			17,938	Regularized vide this office letter no. 3081 dated 22.11.2024. Hence para may be dropped please.
			1,50,000	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
17	Panchayat Samiti, Ganaur	4/16 to 3/17	13625 15,08,542	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है। पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
18	Panchayat Samiti, Karnal	4/16 to 3/17	1,36,915	Para has already been dropped. copy is enclosed herewith.
19	Panchayat Samiti, Matanhail	4/16 to 3/17	60,900	Regularized vide this office letter no. 3081 dated 22.11.2024. Hence para may be dropped please.

20	Panchayat Samiti, Kanina	4/15 to 3/17	2,55,502	Regularized vide this office letter no. 3081 dated 22.11.2024. Hence para may be dropped please.
21	Panchayat Samiti, Ambala-II	4/16 to 3/17	2,16,761	Regularized vide this office letter no. 3081 dated 22.11.2024. Hence para may be dropped please.
22	Panchayat Samiti, Pehowa	4/16 to 3/17	4,47,725	Regularized vide this office letter no. 3081 dated 22.11.2024. Hence para may be dropped please.
			38,263	Regularized vide this office letter no. 3081 dated 22.11.2024. Hence para may be dropped please.
24	Panchayat Samiti, Alewa	4/15 to 3/17	31,651	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
25	Panchayat Samiti, Kairu	4/16 to 3/17	2,262	Regularized vide this office letter no. 3081 dated 22.11.2024. Hence para may be dropped please.
26	Panchayat Samiti, Nissing at Chirao	4/16 to 3/17	25,112	Regularized vide this office letter no. 3081 dated 22.11.2024. Hence para may be dropped please.
27	Panchayat Samiti, Gharaunda	4/16 to 3/17	57,612	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
28	Panchayat Samiti, Indri	4/16 to 3/17	32,037	Regularized vide this office letter no. 3081 dated 22.11.2024. Hence para may be dropped please.
29	Panchayat Samiti, Kaithal	4/16 to 3/17	8,34,939	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
			326666	Regularized vide this office letter no. 3081 dated 22.11.2024. Hence para may be dropped please.
30	Panchayat Samiti, Satnali	4/16 to 3/17	17,525	The amount of Rs. 17525/- has been recouped from contingency by this office on 03-09-2019. The documents submitted to Local Audi,t Deptt. and filled by the Local Audit Deptt. You are requested that drop the Audit Para, please.
31	Panchayat Samiti, Jatusana	4/16 to 3/17	1,14,429	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
32	Panchayat Samiti, Nahar	4/16 to 3/17	1,38,400 28,900	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
33	Panchayat Samiti, Shahabad	4/16 to 3/17	1,41,498	Regularized vide this office letter no. 3081 dated 22.11.2024. Hence para may be dropped please.

34	Panchayat Samiti, Sampla	4/15 to 3/17	3,17,625	Regularized vide this office letter no. 3081 dated 22.11.2024. Hence para may be dropped please.
			75,000	Regularized vide this office letter no. 3081 dated 22.11.2024. Hence para may be dropped please.
35	Panchayat Samiti, Ladwa	4/15 to 3/17	8,34,939	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
			1,04,920	Regularized vide this office letter no. 3081 dated 22.11.2024. Hence para may be dropped please.
36	Panchayat Samiti, Radaur	4/16 to 3/17	2,46,360 2,70,426	Regularized vide this office letter no. 3081 dated 22.11.2024. Hence para may be dropped please. पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
37	Panchayat Samiti, Thanesar	4/16 to 3/17	1,76,102 34,272	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है। Regularized vide this office letter no. 3081 dated 22.11.2024. Hence para may be dropped please.
38	Panchayat Samiti Gohana	2016 to 2017	1,10,744	Regularized vide this office letter no. 3081 dated 22.11.2024. Hence para may be dropped please.
	Total		**82,92106**	

समिति द्वारा इस पैरा Appendix-Y के उपरोक्त पॉइंटस नंबर (Sr. No. 1 to 22 and 24 to 37) को रिकवरी पूरी होने तक पेंडिंग रखा जाता है। दोनों विभाग विकास और पंचायत विभाग और लोकल ऑडिट विभाग एक संयुक्त बैठक करके रिकवरी जल्दी करने के प्रयास जारी रखें और ये भी मिलान करें कि अभी तक कितनी रिकवरी हुई और उसको वेरिफाई करके समिति को डिटेल भेज दें।

[24] Para No. – 7 -of Part-II (B (Appendix-Z)- Statement showing non/short recoveries and loses of revenue by the Panchayat Samiti in the state.

Sr. No.	**Name of Panchayat Samiti**	**Period of audit**	**Amount (₹)**	**Particulars**
1	Panchayat Samiti, Sonipat	4/16 to 3/17	2,48,268	The rent of ₹ 2,48,268 for various shops of Panchayat Samiti, Sonipat has not been recovered from tenants, since long.
2	Panchayat Samiti, Nilokheri	4/16 to 3/17	6,845	An Arrear of ₹ 6,845 as tentative license fee for staff quarters was outstanding as on 31.03.17, against the officials mentioned below.

<table>
<tr><td></td><td></td><td></td><td></td><td>
<table>
<tr><th>No.</th><th>To whom issued</th><th>Arrear</th><th>Current Demand</th><th>Collection</th><th>Balance Amount</th><th>Remark</th></tr>
<tr><td>01</td><td>Sh. Raj Singh</td><td>1512</td><td>2137</td><td>Nil</td><td>3649</td><td>Calculat d basis c minimu license fee.</td></tr>
<tr><td>02</td><td>Dilbag Singh</td><td>3196</td><td>873</td><td>873</td><td>3196</td><td>-do-</td></tr>
</table>
</td></tr>
<tr><td>3</td><td>Panchayat Samiti, Naraingarh</td><td>4/16 to 3/17</td><td>16,764/-</td><td>
An Arrear of ₹ 16,764 as tentative license fee for staff quarters was outstanding against the officials mentioned below.
<table>
<tr><td>Sr. No.</td><td>Quarter No.</td><td>Name of Occupier Employees</td><td>Period for which fee not paid</td><td>Amt. Outstanding x No. of months</td><td>Amount (₹</td></tr>
<tr><td>1</td><td>1</td><td>Smt. Santosh Kumari, Craft Teacher</td><td>1.4.16 to 31.3.17</td><td>160*12</td><td>1920</td></tr>
<tr><td>2</td><td>3</td><td>Sh. Ashok Kumar, Gram Sachiv</td><td>-do-</td><td>145*12</td><td>1740</td></tr>
<tr><td>3</td><td>4</td><td>Sh. Jitender Kumar, Junior Engineer</td><td>-do-</td><td>636*12</td><td>7632</td></tr>
<tr><td>4</td><td>5</td><td>Sh. Daya Chand, Gram Sachiv</td><td>-do-</td><td>456*13</td><td>5472</td></tr>
</table>
</td></tr>
<tr><td>4</td><td>Panchayat Samiti,</td><td>4/16 to 3/17</td><td>7,47,532</td><td>(i) The arrear of ₹ 7,47,532 against various Gram Pachayat, as Panchayat dues was outstanding as on</td></tr>
</table>

	Nissing at Chirao		32,61,396	31.03.17 on account of Haryana Samvad and Sports Fund, etc. (ii) As on 31.03.17, the rent of ₹ 32,61,396 for various shops of Panchayat Samiti, Nissing at Chirao has not been recovered from tenants.
5	Panchayat Samiti, Gharaunda	4/16 to 3/17	6,764	The rent of staff quarters, amounting to ₹ 6,764 was outstanding as on 31.03.17.
6	Panchayat Samiti, Indri	4/16 to 3/17	6,749	An Arrear of ₹ 6,749 as tentative license fee for staff quarters was outstanding against the officials as on 31.03.17.
7	Panchayat Samiti, Saha	4/16 to 3/17	9,36,082	The arrear of ₹ 9,36,082 against various Gram Pachayat, as Panchayat dues was outstanding as on 31.03.17 on account of Haryana Samvad and Sports Fund, etc. Strenuous efforts may be made to liquidate the arrears at the earliest.
8	Panchayat Samiti, Sadhoura	4/16 to 3/17	5,38,135	The various payments were made on account of election expenses of Sarpanch, Panches and Sammelans but neither the demand for the same was raised against the concerned panchayats in Demand and Collection register nor recoupment of the same was made so far. As a result of which samiti suffered a loss of ₹ 5,38,135.
	Total		**5768535/-**	

The Department in its written reply Appendix-Z stated as under: -

Sr. No.	**Name of Panchayat Samiti**	**Period of audit**	**Amount (₹)**	**Reply of the Department**
1	Panchayat Samiti, Sonipat	4/16 to 3/17	2,48,268	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
2	Panchayat Samiti, Nilokheri	4/16 to 3/17	6,845	मु0 राशि 3065 रूपय रसीद नं 85/19 दिनांक 05.04.2017 तथा मु0 राशि 9330 रूपये रसीद नं 24/04 दिनांक 17.01.2018 द्वारा रिकवरी कर ली गई है। व श्री दिलबाग सिंह, लेखा लिपिक से मु0 2055 रूपये 87/19 दिनांक 07.04.2017 द्वारा रिकवरी कर ली गई है। कवाटर किराया रजिस्टर की फोटोप्रति साथ सलंग्न है। अतः पैरा समाप्त करने की कृपा करे।
3	Panchayat Samiti, Naraingarh	4/16 to 3/17	16,764/-	An amount of Rs. 16764/- has been received from the concerned. Copy of same is attached with reply of Rent of Residency Quarters in Appendix –U of same Audit Report i.e. 2017-18. (copy attached)

4	Panchayat Samiti, Nissing at Chirao	4/16 to 3/17	7,47,532 32,61,396	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
5	Panchayat Samiti, Gharaunda	4/16 to 3/17	6,764	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
6	Panchayat Samiti, Indri	4/16 to 3/17	6,749	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
7	Panchayat Samiti, Saha	4/16 to 3/17	9,36,082	उक्त पैरा के सन्दर्भ में खण्ड साहा की ग्राम पंचायतों से 936082/– की राशि खण्ड कार्यालय द्वारा वर्ष 2017–18 व 2018–2019 में रिकवर कर ली गई । जिसका इन्द्राज पंचायत समिति की कैश बुक व पास बुक में हैं (छाया प्रति संलग्न हैं) । रिकवर राशि का विवरण साथ संलग्न हैं। अतः पैरा समाप्त करने की कृपा करें ।
8	Panchayat Samiti, Sadhoura	4/16 to 3/17	5,38,135	पैरै का निपटान/अनुपालना करने हेतू सम्बंधित खण्ड विकास एवं पंचायत अधिकारी को आवश्यक दिशा निर्देश जारी कर दिये गये है।
	Total		**5768535/-**	

समिति द्वारा इस पैरा Appendix-Z के पॉइंटस नंबर (Sr. No. 1 to 8) को रिकवरी पूरी होने तक पेंडिंग रखा जाता है। दोनों विभाग विकास और पंचायत विभाग और लोकल ऑडिट विभाग एक संयुक्त बैठक करके रिकवरी जल्दी करने के प्रयास जारी रखें और ये भी मिलान करें कि अभी तक कितनी रिकवरी हुई और उसको वेरिफाई करके समिति को डिटेल भेज दें।

PART-II-C, ZILA PARISHADS (REPLY RECEIVED ONLY APPENDIX-Z-II & Z-III).

PART-II-C, ZILA PARISHADS All Paras are droped for the Years 2017-18).

PART-V

General Observations/ Recommendations of the Committee

The annotated reply of the Audit Reports on the accounts of All Municipal Corporations/Councils/Committees and Zila Parishads/Panchayat Samities was placed before the Committee for Oral Examination.

It is brought to your kind notice that the below mentioned points regarding subject cited above are recommended for inclusion in upcoming reports.

Record related to major items such as Property Tax, Building Plan Application, no dues Certificate etc. is not being put up to audit since last so many years. In the absence of record any Serious Financial Irregularity may take please. The matter may be looked into and strict directions be issued to concerned District Municipal Commissioners/ Chief Executive Officers and also fix the accountability of Chief Executive Officers in this regard.

A large number of Audit Paras/Audit Requisition/ Audit objections are outstanding as detailed in the respective Annual Audit Reports for settlement but no any serious effort is being made by the concerned officers to settle these long pending Audit Paras/Audit Requisition/Audit objections. A special drive in all the Municipalities be got settle these Audit Paras/Audit Requisition/ Audit objections within a specified time period. The matter may be looked into and strict directions may be issued to the concerned District Municipal Commissioners Chief Executive Officers failing which accountability of the concerned may also be fixed.

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

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

APPENDIX

Statement showing the Pending Paragraphs of Reports of the Committee

(2021-2022) (17th REPORT) PART-II) **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.** **(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-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**
7.	17	21	1- Last Audit Report (ii) Non-submission of replies of various Paras
8.	17	22	2-A- Record Not Put up
9.	17	28	14- Irregularities in works procedure/account- (ii)
10.	17	34	17- Miscellaneous-(viii)

	(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**
11.	18	1	4.1.1 (2011-13) Non-realization of rent Rs. 42.11 lakhs.
12.	18	2	4.9 (2011-13) Encroachment of Land
13.	18	3	4.2.2.4 (2015-16) Loss of revenue due to in action
14.	18	4	4.2.2.6 (2015-16) Non-levy of installation/ license and processing fee on Dish-Antenna of Automated Teller Machines (ATMs).
15.	18	5	4.6 (2015-16) Excess payment of EPF to man power supplying agencies.
16.	18	6	4.7 (2015-16) Irregularities relating to Solid Waste Management (SWM)
17.	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**
18.d	18	11.	4.1.3.3 Non-availment of exemption from Goods & Services Tax
19.	18	12.	4.1.3.5 Purchase of store items on quotation basis instead of e-tendering
20.	18	14.	4.1.5.2 Loss due to change in specifications
21.	18	15.	4.1.6.1 Unauthorized installation of mobile/communication towers
22.	18	17.	4.1.6.3 Non-recovery of rent of shops
23.	18	20.	4.1.6.6 Loss of revenue due to delay in tendering process on outdoor advertisement
24.	18	21.	4.1.6.7 Non-realization of revenue due to dishonored cheques
25.	18	23.	4.1.6.9 Non-recovery of contract amount
26.	18	24.	4.1.7.1 Encroachment of land
27.	18	25.	4.1.7.2 Irregular running of marriage palaces/halls

28.	18	28.	4.1.7.5 Non-preparation of Annual Accounts
29.	18	31.	4.2.2.3 Diversion of project funds towards pay and allowances
30.	18	34.	4.2.3.2 Payment of mobilization advance in contravention of NIT conditions
31.	18	35.	4.2.3.3 Irregular allotment of work on single tender
32.	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**
33.	18	39	3 (i) of Part II(A) Appendix- I Misappropriation/likely cases of Embezzlement
34.	18	40	3 (ii) of Part II(A) Appendix- J Cases of Embezzlement, Misappropriation
35.	18	41	3 (iii) of Part II(A) Appendix- K Cases in which income realized by Gram Panchayat
36.	18	42	3 (iv) of Part II(A) Appendix- L Grant in Aid/Land Tax/Lease Money/Wine
37.	18	43	3 (v) of Part II(A) Appendix- M Cases of suspected embezzlements/Misappropriations/Fraudulent payments
38.	18	44	4 of Part II(A) Appendix- N Relates of irregular expenditure incurred in the excess
39.	18	45	4 of Part II(A) Appendix- O Relates to the cases of Fee paid to the Counsellors in excess
40.	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
41.	18	47	4 of Part II(A) Appendix- Q Relates to the cases of Purchase of RCC Pipes from open market
42.	18	48	5 of Part II(A) Appendix- R Relates to the Statement showing outstanding Amount of Lease Money of Shamlat Land

	(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)**		
	Report No.	**Para Sr.No.**	**Pending Paragraphs Brief Subject**
43.	18	49	3 of Part II (B) Appendix- U Temporary Advances outstanding in case of Panchayat Samitis (Sr.No.-3,5,6 and 9)
44.	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)
45.	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)
46.	18	52	3 of Part II (C) Appendix- Z-II Arrear and other dues of Zila Parishad (Sr.No.-1-Gurugram)
47.	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**
48.	19	01	01- Last Audit Report
49.	19	02	2-A -Record Not put-up:-
50.	19	03	03-Finances: Sr.No. 4 and 9)
51.	19	04	05-Grants Point No.:- ii and iii
52.	19	05	06-Loans Point No.:- iv
53.	19	10	12-House Tax
54.	19	11	13-Short Recoveries/Non-recoveries and loss of Revenue (i and ii)
55.	19	12	14-Excess/Irregular/Avoidable Payment (i and ix)
56.	19	13	17-Miscellaneaous (iv, v and x)

	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**
57.	19	14	1-Sr.No.-1-Last Audit Report
58.	19	15	2-A-Record Not put-up:-
59.	19	16	05-Grants -Appendix-B&C (a-8 and b-Sr. Nos.-1 to 119, 121,123,124,126,134 to 39,141,143,144,150,152,154,157,158,159,173 to 195, 197 to 244,246)
60.	19	17	06-Loans -Appendix-E (ii, iii and vi)
61.	19	18	07-Arrear
62.	19	19	08-Rent
63.	19	20	09-Temporary Advanc Points Sr.NOs. 1 to 70,74, 76 to 78, 80, 82 to 93, 95 to 97, 105, 106, 110, 111, 114 and 117 to 120.
64.	19	21	11-Short Recoveries/Non-Recoveries (ii, iii and vi))
65.	19	22	13-Provisional Payments
66.	19	23	14-Provident Fund
67.	19	24	15-Miscellaneous (ii, iv and ix)
	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)**		
	Report No.	**Para Sr.No.**	**Pending Paragraphs Brief Subject**
68.	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
69.	19	26	**Para No.-2.1.3.4** Non-utilization of land
70.	19	27	**Para No.-2.1.3.5 Recoverable lease of ponds**
71.	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

72.	19	29	**Para No.-2.1.4.2 Outstanding rent of shops/Building** **Pending Point:-** 1-Nissing, 2-Nilokheri, 2-(ii)Matenhel, 4-Ladwa
73.	19	30	**Para No.-2.1.5.2 Solid and Liquid Waste Management Projects.** **Pending Point: - (iii)ka (iii) (iv),**
74.	19	31	**Para No.-2.1.5.3.1 Purchase of building material at higher rates.** Point: -5-Bahadurgarh, 6-Beri, 7-Faraukhnagar, 8-Pataudi, 9-Sohna, 10-Gurugram
75.	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.
76.	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.
77.	19	34	**Para No.-2.3.1** Purchase made on quotation basis instead of e-tendering.
78.	19	35	**Para No.-2.3.2** Irregular allotment of work.
79.	19	36	**Para No.-2.4** non-recovery and non-payment of Service Tax
80.	19	37	**Para No.-2.6** Utilization of Scheduled Caste Sub-plan funds in Villages not having a majority of Scheduled Caste population
81.	19	38	**Para No.-2.7** non-completion of dwelling units
82.	19	39	**Para No.-2.8** non-recovery of interest recoverable from Sarpanches due to retention of cash beyond prescribed limit
83.	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.
84.	19	41	**Para No.-2.10** Irregularities in payment.
	20th Report for the year 2024-25 Part-II **ANNUAL AUDIT REPORT ON THE ACCOUNTS OF MUNICIPAL CORPORATION, MANESAR FOR THE YEAR 2020-21, AUDITED BY THE DIRECTOR, LOCAL AUDIT DEPARTMENT, HARYANA.** **(URBAN LOCAL BODIES DEPARTMENT, HARYANA)**		
85.	20	4	Para No. 2 : -Record not Put-up **(**Appendix-B Sr.No.- 1 and 31)
86.	20	5	Para No. 11: -Short-recoveries/Nonrecoveries/Losses of revenue (Sr. No. ii & iii)
87.	20	6	Para No. 15: Miscellaneous (Sr. No. viii)

20th Report for the year 2024-25 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 2016-17 PART-I (reply received only Appendix-F, GI & H), AUDITED BY THE DIRECTOR, LOCAL (AUDIT), HARYANA.** **(URBAN LOCAL BODIES DEPARTMENT, HARYANA)**			
88.	20	7	Appendix-F- Statement showing the cases of Embezzlement/ Misappropriations/Temporary Misappropriations and cases likely to turn out to be so (Sr.Nos. 1 to 19)
89.	20	8	Appendix- GI -Statement showing the Non-Recoveries/Short Recoveries and Losses of Revenue (Sr.Nos. 1-2,4, 6 to 51)
90.	20	9	Appendix- H – Statement showing Excess / Irregular / Avoidable expenditure (Sr.Nos. 1 to 39)
21st Report for the year 2025-26 Part-I **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-I (Municipal Corporation/Councils/Committee), AUDITED BY THE DIRECTOR, LOCAL (AUDIT), HARYANA.** **(URBAN LOCAL BODIES DEPARTMENT, HARYANA)**			
91.	21	1	**Para No.- 3 (Appendix-B)-** Temporary Advance
92.	21	2	**Para No.- 5 (Appendix-D)-** Provisional Payments (Sr.Nos. 1,2,3,4,5,6,7,8,10,11,12 and 14)
93.	21	3	**Para No.- 6 (Appendix-E)-** Arrears of Taxes
94.	21	4	**Para No.- 7 (Appendix-F)-** Embezzlement, misappropriation and likely cases of misappropriation (Sr.Nos. 1 to 22)
95.	21	5	**Para No.- 8 (Appendix-G-1 & G-II)-** Short-Recoveries/Non-Recoveries and Loss of Revenue (Sr.Nos. 2,3,4(ii),6,6A(ii),7,8,9(i, iii),10,11(ii,iii),12(i),13(i.iii),14(i.iii,v),15,16,17,18(ii),19,20,21,22, 23,24,25,27,28,30(ii,iii),31(ii),32,34,35(ii),36,37,38,39,40,41,42,43,44,45(i,ii),46,48,49,50 and 51)
96.	21	6	**Para No.- 9 (Appendix-H)-** Excess, irregular and avoidable expenditure (Sr.Nos. 2,3(iv,vii,viii), 4,5,6,7,8(ii to ix and xi), 10,11,12,13,14,15,16,18,19,20,21,22,23,24,25,26, 27,28 and 29)
97.	21	7	**Para No.- 10.I to 10.XII (Comman paras)-** Irregularities on account of ULBs (Sr. No. 1 to 24)

21st Report for the year 2025-26 Part-II **ANNUAL AUDIT REPORT ON THE ACCOUNTS OF MUNICIPAL CORPORATION, FARIDABAD FOR THE YEAR 2020-21, AUDITED BY THE DIRECTOR, LOCAL AUDIT DEPARTMENT, HARYANA.** **(URBAN LOCAL BODIES DEPARTMENT, HARYANA)**			
98.	21	8	**Para No.- 2A-** Record Not put-up (Appendix-B)
99.	21	9	**Para No.- 3- Finances: -** (ii, iii-2,3)
100.	21	10	**Para No.- 5- Grants (b ii, Appendix-C-II)**
101.	21	11	**Para No.- 6- Loans :-** (iii)
102.	21	12	**Para No.- 16- Miscellaneaous: -** (v, x)
21st Report for the year 2025-26 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 2016-17 PART-II-B (PANCHAYAT SAMITIS) (reply received only Appendix-T, U & V) AND PART-II-C (ZILA PARISHAD) (reply received only Appendix-Z-II & Z-III), AUDITED BY THE DIRECTOR, LOCAL (AUDIT), HARYANA.** **(DEVELOPMENT AND PANCHAYATS DEPARTMENT)**			
103.	21	13	**Para No.- 3 (Appendix-U)-** Statement showing the temporary advances outstanding in case of Panchayat Samitis
104.	21	14	**Para No.- 4 (Appendix-V)-** Statement showing the position of arrear and other dues in respect of Panchayat Samitis
105.	21	15	**Para No.- 5 (Appendix-W)-** Statement showing of cases of Embezzlement/Temporary/Misappropriation and likely cases thereof in case of Panchayat Samitis (Sr. No. 3,4,11,14,23,26,27,29 &30)
106.	21	16	**Para No.- 6(II) (Appendix-Y**)- Statement showing the excess/irregular avoidable expenditure incurred by Panchayat Samiti in the state (Sr. No. 2,3,7,10,39,42,45 & 62)
107.	21	17	**Para No.- 7 (Appendix-Z**)- Statement showing non/short recoveries and loses of revenue by the Panchayat Samiti in the state. (Sr. No. 1,2,4,5,6,7,8 & 10)
108.	21	18	**Para No.- 4-** Statement showing the position of arrear and other dues in respect of Zila Parishad at appendix 'Z II'(Sr. No. 2,3,4,5 & 6)
109.	21	19	**Para No.- 6** Statement showing the excess/irregular avoidable expenditure incurred by Zila Parishad at appendix 'Z III'(Sr. No. 1)

21st Report for the year 2025-26 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 2017-18 PART-II-B (PANCHAYAT SAMITIS) (reply received only Appendix-T, U & V) AND PART-II-C (ZILA PARISHAD) (reply received only Appendix-Z-II & Z-III), AUDITED BY THE DIRECTOR, LOCAL (AUDIT), HARYANA.** **(DEVELOPMENT AND PANCHAYATS DEPARTMENT)**			
110.	21	20	**Para No.- 3 (Appendix-T)-** Statement showing the temporary advances outstanding in case of Panchayat Samitis (Sr. No. 1,2,3,4,6,7,8,9,10,11,12&13)
111.	21	21	**Para No.- 4 (Appendix-U)-** Statement showing the position of arrear and other dues in respect of Panchayat Samitis
112.	21	22	**Para No.- 5 (Appendix-V)-** Statement showing of cases of Embezzlement/Temporary/Misappropriation and likely cases thereof in case of Panchayat Samitis in the State (Sr. No. 13)
113.	21	23	**Para No.- 6(II) (Appendix-Y**)- Statement showing the excess/irregular avoidable expenditure incurred by Panchayat Samiti in the state. (Sr. No. 1 to 22 and 24 to 37)
114.	21	24	**Para No.- 7 (Appendix-Z**)- Statement showing non/short recoveries and loses of revenue by the Panchayat Samiti in the state. (Sr. No. 1 to 8)

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