

2

**HARYANA VIDHAN SABHA**  
**COMMITTEE ON LOCAL BODIES AND**  
**PANCHAYATI RAJ INSTITUTIONS**

**(2013-2014)**

**(SECOND REPORT)**

**REPORT**

**ON**

**THE AUDIT AND INSPECTION NOTE ON**  
**THE ACCOUNTS OF ZILA PARISHAD,**  
**JIND FOR THE PERIOD FROM**  
**APRIL, 2010 TO MARCH, 2011,**  
**AUDITED BY THE DIRECTOR,**  
**LOCAL AUDIT,**  
**HARYANA**



**(Presented to the House on 4th March 2014)**

**HARYANA VIDHAN SABHA SECRETARIAT**  
**CHANDIGARH**  
**2014**

## TABLE OF CONTENTS

	Paragraphs	Page(s)
Composition of the Committee on Local Bodies and Panchayati Raj Institutions	—	(iii)
Introduction	—	(iv)
Report on the Audit and Inspection Note on the accounts of Zila Parishad Jind for the period from April 2010 to March 2011 audited by the Director Local Audit Haryana (Part I- Last Audit Note)	1—29	1—19
Report on the Audit and Inspection Note on the accounts of Zila Parishad Jind for the period from April 2010 to March 2011 audited by the Director Local Audit Haryana (Part II Present Audit)	30—33	20—23
General observations/Recommendations	—	24—25

---

(III)

**COMPOSITION OF THE COMMITTEE ON LOCAL BODIES AND  
PANCHAYATI RAJ INSTITUTIONS  
(2013-2014)**

**CHAIRPERSON**

- 1 Shri Anand Kaushik MLA

**MEMBERS**

- 2 Shri Anand Singh Dangr MLA
- 3 Shri Ashok Kumar Arora MLA
- 4 Shri Krishan Lal Panwar MLA
- 5 Shri Krishan Pal Gurjar MLA
- 6 Shri Jagbir Singh Malik MLA
- \*7 Shri Aftab Ahmed MLA
- 8 Shri Jai Tirath MLA
- 9 Shri Parminder Singh Dhull MLA

**SECRETARIAT**

- 1 Shri Sumit Kumar Secretary
- 2 Shri Kuldip Singh Additional Secretary
- 3 Shri Inderjit Singh Grewal Superintendent

---

\* *Shri Aftab Ahmed MLA resigned from the Membership of the Committee  
w e f 29 10 2013 on being appointed as Minister of Haryana*

## INTRODUCTION

1 Anand Kaushik the Chairperson of the Committee on Local Bodies and Panchayati Raj Institutions having been authorized by the Committee in this behalf present this Second Report on the Audit and Inspection Note on the accounts of Zila Parishad Jind for the period from April 2010 to March 2011 audited by the Director Local Audit Haryana

2 The Committee examined/ scrutinized the Audit and Inspection Note on the accounts of Zila Parishad Jind for the period from April 2010 to March 2011 audited by the Director Local Audit Haryana as per details given in the Report and its annotated reply submitted by the concerned Zila Parishad 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 3<sup>rd</sup> February 2014

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

5 The Committee place on record their appreciation of the assistance and co-operation rendered by the Director Local Audit Haryana and his officers in giving information/ record to the Committee

6 The Committee is also thankful to the Secretary Additional Secretary and officers/ officials of the Haryana Vidhan Sabha for their whole hearted co operation and assistance given by them to the Committee

Chandigarh  
The 3<sup>rd</sup> February 2014

**ANAND KAUSHIK**  
CHAIRPERSON

## **REPORT**

### **GENERAL**

The Chairperson/ Members were nominated by the Hon ble Speaker on 2<sup>nd</sup> May 2013 to serve on the Committee on Local Bodies & Panchayati Raj Institutions for the year 2013 14 under Rule 272 (I) of the Rules of Procedure and Conduct of Business in the Haryana Legislative Assembly vide Notification No LB/PRIC 1/2013/23 dated Chandigarh the 2<sup>nd</sup> May 2013

The Committee held 42 meetings in all at Chandigarh and other places upto 21<sup>st</sup> February 2014

---

**REPORT  
ON  
THE AUDIT AND INSPECTION NOTE ON THE ACCOUNTS OF  
ZILA PARISHAD, JIND FOR THE PERIOD  
FROM APRIL, 2010 TO MARCH, 2011,  
AUDITED BY THE DIRECTOR,  
LOCAL AUDIT, HARYANA  
(PART I- LAST AUDIT NOTE)**

The Committee scrutinized the Audit and Inspection Note on the accounts of Zila Parishad Jind for the period from April 2010 to March 2011 audited by the Director Local Audit Haryana as under

After going through the written reply of the Audit and Inspection note on the accounts of Zila Parishad Jind for the period from April 2010 to March 2011 the Committee observed that the reply was not signed by the competent authority and the Audit Officer under their seals and even the annotated reply of the Audit Report was not based on the latest position/facts

The Committee therefore desired the department to be careful in future and to send the annotated reply having the signatures of the competent authority and the Audit Officer under their seals on every page

The Committee also desired to follow up the instructions of the Committee on Local Bodies & Panchayati Raj Institutions of Haryana Vidhan Sabha issued in this regard earlier in toto

However the Committee decided to scrutinize the annotated reply of the Audit and Inspection Note on the accounts of Zila Parishad Jind for the period from April 2010 to March 2011

**[1] 1 LAST AUDIT NOTE**

Action taken on the last audit note was not satisfactory. However, the position of the outstanding old audit objection till the current audit was as follows:

<u>Sr No</u>	<u>Nature of objection</u>	<u>Period of audit</u>	<u>Para No</u>	<u>Remarks</u>
(a)	Short recoveries/Non recoveries and loss of revenue			
(b)	Excess irregular and avoidable payments			
(c)	Irregularities in work account			
(d)	Sanction wanting			
(e)	Miscellaneous and			
(f)	Objection statements			

**Note** Detail of the said cases from (a) to (f) has been mentioned in the Audit and Inspection Note on the accounts of Zila Parishad Jind for the period from April 2010 to March 2011.

**The department in its written reply stated as under**

The reply of the abovesaid outstanding old audit objection has been mentioned in the succeeding paragraphs.

The yearwise break up of abovesaid pending cases/ audit objections till the conclusion of current Audit Note is mentioned in the Audit and Inspection Note on the accounts of Zila Parishad Jind for the period from April 2010 to March 2011 audited by the Director Local Audit Department Haryana.

The Committee observed that the annotated replies of the last various Audit and Inspection Notes on the accounts of Zila Parishad Jind were not prepared and sent to the office of the Director, Local Audit Haryana. Even the action taken on the last Audit Notes for the period from April 1973 to March, 2010 as well as Objection statement for the period from April 1971 to March 1986 were not put up to the office of Local Audit Department, Haryana as per its requirement which is a serious lapse on the part of the Zila Parishad.

The Committee took it seriously and recommends that immediate action should be taken by the department as well as the authorities of Zila Parishad Jind for an early settlement of the outstanding audit objections as contained in the last various Reports of the Director Local Audit Haryana by furnishing the latest correct annotated replies to the audit paras pending from April 1971 till date to the Local Audit Department within the prescribed period. The department should also apprise the Committee about the action taken on such Reports accordingly.

**[2] (a) SHORT RECOVERIES/NON RECOVERIES AND LOSS OF REVENUE**

**Para No 8 Period of Audit from 4/73 to 6/73**

**Detail was not available as audit note again was not put up**

**The department in its written reply stated as under**

The copy of audit note 4/73 to 6/73 is not available in this office because Zila Parishads in the State of Haryana were not in existence from the year 1972 to 1994. The Director Local Audit Haryana Chandigarh has been requested to supply a copy of audit

note 4/73 to 6/73 Necessary action will be taken expeditiously as and when the copy of the audit note is made available by the Director Local Audit Haryana

The Committee observed that the Copies of the Audit Notes from 1969 to March 2011 have already been sent to the concerned Zila Parishad Jind by the office of the Director Local Audit Haryana vide Regd No 4369 dated 30 07 2013 as intimated by Local Audit Department but the reply thereof is still awaited from Zila Parishad Jind

The Committee desired that strenuous and vigorous efforts may be made to settle this para by taking necessary action expeditiously and the latest position after making all these efforts be intimated to the Committee accordingly

**[3] (b) EXCESS, IRREGULAR AND AVOIDABLE PAYMENTS**

Para No 8 Period of Audit from 8/69 to 9/70

Para No 9(ii) Period of Audit from 10/70 to 3/71

Para No 11 Period of Audit from 4/71 to 3/72

Para No 10 Period of Audit from 10/72 to 3/73

Para No 10 Period of Audit from 4/73 to 4/79

Detail was not available as audit note was not put up

The department in its written reply stated as under

The copies of these audit notes are not available in this office The Director Local Audit Haryana Chandigarh has been requested to supply a copy of each of these audit notes Necessary action will be taken expeditiously as and when the copies of these audit notes are made available by the Director Local Audit Haryana

The Committee observed that the copies of the Audit Notes from 1969 to March, 2011 have already been sent to the concerned Zila Parishad Jind by the office of the Director Local Audit Haryana vide Regd No 4369 dated 30 07 2013 as intimated by Local Audit Department but the reply thereof is still awaited from the Zila Parishad Jind

The Committee desired that strenuous and vigorous efforts may be made to settle this para by taking necessary action expeditiously and the latest position after making all these efforts be intimated to the Committee accordingly

**[4] Para No 9(i) Period of Audit from 5/79 to 3/84**

Irregular expenditure was again not got regularized

The department in its written reply stated as under

The copy of this Audit Note 5/79 to 3/84 is not available in this office The Director Local Audit Haryana Chandigarh has been requested to supply a copy of this Audit Note Necessary action will be taken expeditiously as and when the copy of the Audit Note is made available by the Director Local Audit Haryana



The Committee observed that the copies of the Audit Notes from 1969 to March, 2011 have already been sent to the concerned Zila Parishad Jind by the office of the Director Local Audit, Haryana vide Regd No 4369 dated 30 07 2013 as intimated by Local Audit Department but the reply thereof is still awaited from the Zila Parishad Jind

The Committee desired that strenuous and vigorous efforts may be made to settle this para by taking necessary action expeditiously and the latest position after making all these efforts be intimated to the Committee accordingly

[5] Para No 9(i) Period of Audit from 4/2000 to 3/2001

Irregular expenditure was again not got regularized

The department in its written reply stated as under

As per Audit Note the following expenditure has been made

Vr No /Month	Amount	Particulars
66 of 7/2k (67 24 7 2k as per record)	380/	Purchase of Dora Flowers for Chief Minister
67 of 7/2k	190/	Gate labour for Chief Minister
192 of 3/01	450/-	do
203 of 3/01	1080/	Gate labour for Governor
209 of 3/01	450/	Gate labour for Chief Minister

The aforesaid expenditure has been incurred on the visit of Honble Chief Minister and His Excellency the Governor of Haryana in District Jind Zila Parishad Jind has spent this amount on a genuine cause. However the Govt has been requested separately to regularize this expenditure under rule 37(2)(C) of Haryana Panchayati Raj Finance Budget Accounts Audit Taxation and Works Rules 1996 and the action taken will be put up at the time of next audit

The Committee desired that all out efforts may be made to regularize this expenditure within a stipulated period and its final outcome be intimated to the Committee accordingly

[6] Para No 9(ii) Period of Audit from 6/73 to 3/81

Mal engaged without sanction was again not justified

The department in its written reply stated as under

The copy of Audit Note 6/73 to 3/81 is not available in this office. The Director Local Audit Haryana Chandigarh has been requested to supply a copy of Audit Note 6/73 to 3/81. Necessary action will be taken expeditiously as and when the copy of the Audit Note is made available by the Director Local Audit Haryana

The Committee observed that the copies of the Audit Notes from 1969 to 3/2011 have already been sent to the concerned Zila Parishad, Jind by the office of

the Director Local Audit Haryana vide Regd No 4369 dated 30 07 2013 as intimated by Local Audit Department but the reply thereof is still awaited from the Zila Parishad, Jind

The Committee desired that strenuous and vigorous efforts may be made to settle this para by taking necessary action expeditiously and the latest position after making all these efforts be intimated to the Committee accordingly

[7] Para No 9 (iv) Period of Audit from 6/73 to 3/81

Penalty for late payments of electricity bill still not made good

The department in its written reply stated as under

The copy of Audit Note 6/73 to 3/81 is not available in this office. The Director Local Audit Haryana Chandigarh has been requested to supply a copy of Audit Note 6/73 to 3/81. Necessary action will be taken expeditiously as and when the copy of the Audit Note is made available by the Director Local Audit Haryana

The Committee observed that the copies of the Audit Notes from 1969 to 3/2011 have already been sent to the concerned Zila Parishad Jind by the office of the Director Local Audit, Haryana vide Regd No 4369 dated 30 07 2013 as intimated by Local Audit Department but the reply thereof is still awaited from the Zila Parishad Jind

The Committee desired that strenuous and vigorous efforts may be made to settle this para by taking necessary action expeditiously and the latest position after making all these efforts be intimated to the Committee accordingly

[8] Para No 9 (ii) Period of Audit from 4/06 to 3/10

Penalty for late payments of telephone bill and electricity bill still not made good

The department in its written reply stated as under

The copy of Audit Note 4/06 to 3/10 is not available in this office. The Director Local Audit Haryana Chandigarh has been requested to supply a copy of Audit Note 4/06 to 3/10. Necessary action will be taken expeditiously as and when the copy of the Audit Note is made available by the Director Local Audit Haryana

The Committee observed that the copies of the Audit Notes from 1969 to 3/2011 have already been sent to the concerned Zila Parishad Jind by the office of the Director, Local Audit Haryana vide Regd No 4369 dated 30 07 2013 as intimated by Local Audit Department but the reply thereof is still awaited from the Zila Parishad Jind

The Committee desired that strenuous and vigorous efforts may be made to settle this para by taking necessary action expeditiously and the latest position after making all these efforts be intimated to the Committee accordingly

**[9] Para No 10(v) Period of Audit from 4/90 to 3/92**

**Shops were transferred but transfer fee was not realized**

**The department in its written reply stated as under**

Punjab Panchayat Samiti and Zila Parishad (Sale lease and other alienation of Property at public places) has been repealed since the inception of Haryana Panchayati Raj Rules 1995. There is no mention in the Audit Note how much transfer fee was required to be levied. The Director Local Audit has been requested to inform the recoverable amount of transfer fees. Recovery will be made after the information of the recoverable amount of transfer fees is received from the Audit Department.

**The Committee desired that the amount of transfer fees be realized as early as possible after getting the information about the recoverable amount of transfer fees to be levied from the office of Local Audit Department and its final outcome be intimated to the Committee accordingly**

**[10] Para No 9(ii) Period of Audit from 4/92 to 3/96**

**Purchases from unapproved sources was again not justified**

The following amount spent on entertainment charges for Chairman Office in excess of the prescribed limit of Rs 1000/- per month. The expenditure incurred in excess of the prescribed limit may be made good unless got regularized from the Govt.

<b>Vr No /Month</b>	<b>Amount</b>	<b>Particulars</b>
3 of 8/95	997 50	Paid to Jagdambe Sweets
	390 00	do
	170 00	do
	144 00	do
	120 00	do
<b>Total</b>	<b>2013 50</b>	

The above payment is of entertainment for the month of 5/95

6/95

3 of 8/95	960 00	Paid to Jagdambe Sweets
do	75 00	do
do	361 00	do
<b>Total</b>	<b>1396 00</b>	
7/95		
3 of 8/95	697 50	Paid to Jagdambe Sweets
do	311 00	do
do	135 00	do
<b>Total</b>	<b>1343 00</b>	

**The department in its written reply stated as under**

On perusal of Cash book it has been found that the amount of Rs 997 50 Rs 960 and Rs 897 50 has been shown as amount of telephone bills paid to Sh Gurnam Singh the then President Zila Parishad in respect of month 5/95 6/95 and 7/95 respectively. Part of the bills pertain to entertainment charges which are less than the prescribed limit of Rs 1000/- per month and paid to different Sweets Bhandar and tea stall. The observation made in the para appears to be mistaken. Hence the para may be dropped please.

The Committee desired that the facts may be got verified from the concerned Circle Senior Auditor of Local Audit Department at the time of next audit and its final outcome be intimated to the Committee accordingly.

**[11] Para No 9(i) Period of Audit from 4/88 to 3/99**

**Purchases from unapproved sources was again not justified**

The following articles were purchased from open market after collecting quotations personally and without consulting approved sources. This was irregular. The irregularity may be looked into for fixing responsibility for recovery of excess payment if any and shown at the next audit.

Vr No /Month	Amount	Particulars	Firm
24 of 6/98	4857	Electricity fitting Bhardwaj material Electrical Jind	
2 of 7/98	11844	do	do

**The department in its written reply stated as under**

It is submitted that no higher rates have been charged as verified from the market. However, observation made by the audit is noted for future compliance. In view of this, it is requested that this para may be dropped.

The Committee desired that the facts may be got verified from the concerned Circle Senior Auditor of Local Audit Department at the time of next audit and its final outcome be intimated to the Committee accordingly.

**[12] Para No 9(ii) Period of Audit from 4/2000 to 3/2001**

**Purchases from unapproved sources was again not justified**

The following articles were purchased from open market after collecting quotations personally and without consulting approved source. This was irregular. The irregularity may be looked into for fixing responsibility for recovery of excess payment if any and shown at the next audit.

Vr No /Month	Amount	Particulars	Firm
76 of 7/2k	2131	Electric material	Rameshwardas Madan Lal Jind
85 of 2/01	5424	Hardware Material	Balaji Hardware

**The department in its written reply stated as under**

It is submitted that no higher rates have been charged as verified from the market. However, observation made by the audit is noted for future compliance. In view of this, it is requested that this para may be dropped.

The Committee desired that the facts may be got verified from the concerned Circle Senior Auditor of Local Audit Department at the time of next audit and its final outcome be intimated to the Committee accordingly.

**[13] Para No 9(i) Period of Audit from 4/2006 to 3/2010**

**Purchases from unapproved sources was again not justified**

**The department in its written reply stated as under**

The copy of Audit Note 4/06 to 3/10 is not available in this office. The Director Local Audit Haryana Chandigarh has been requested to supply a copy of Audit Note 4/06 to 3/10. Necessary action will be taken expeditiously, as and when the copy of the Audit Note is made available by the Director Local Audit Haryana.

The Committee observed that the copies of the Audit Notes from 1969 to 3/2011 have already been sent to the concerned Zila Parishad Jind by the office of the Director Local Audit Haryana vide Regd No 4369 dated 30.07.2013 as intimated by Local Audit Department but the reply thereof is still awaited from the Zila Parishad Jind.

The Committee desired that strenuous and vigorous efforts may be made to settle this para by taking necessary action expeditiously and the latest position after making all these efforts be intimated to the Committee accordingly.

**[14] Para No 9(iii) Period of Audit from 4/2000 to 3/2001**

**Expenditure incurred in excess of the prescribed limit was not got regularized with the sanction of the Government**

In the following cases of Zila Parishad Car No HR 31A 0141 and HR 03C 1532 journey performed in excess of the prescribed limit of 1500 KM per month as required vide Govt memo no DPH PRIs E1 95/15781 796 dated 5.5.1995 the expenditure incurred in excess of the prescribed limit may be made good unless got regularized with the sanction of the Govt.

<b>Month</b>	<b>Journey Excess KM</b>
07/2000	15 KM
08/2000	66 KM
09/2000	32 KM
12/2000	50 KM
01/2001	34 KM
02/2001	26 KM
03/2001	20 KM
<b>Total</b>	<b>243 KM</b>

The department in its written reply stated as under

It is submitted that the journeys have been performed in public interest Accordingly the Govt has been requested separately to regularize this expenditure and action taken will be shown at the time of next Audit

The Committee desired that the expenditure incurred in excess of the prescribed limit be got regularized with the sanction of the Government and final action taken in this regard be intimated to the Committee as well as to the concerned Circle Senior Auditor of Local Audit Department accordingly

[15] Para No 9(ii) Period of Audit from 4/92 to 3/96

penditure in excess incurred on Entertainment charges against the limit was again not recovered

The following amount spent on entertainment charges for Chairman Office in excess of the prescribed limit of Rs 1000/ per month The expenditure incurred in excess of the prescribed limit may be made good unless got regularized from the Govt

Vr No /Month	mount	articulars
3 of 8/95	997 50	aid to Jagdambe Sweets
	390 00	do
	170 00	do
	144 00	do
	120 00	do
<b>Total</b>	<b>2013 50</b>	

The above payment is of entertainment for the month of 5/95

6/95

3 of 8/95	960 00	Paid to Jagdambe Sweets
do	75 00	do
do	361 00	do
<b>Total</b>	<b>1396 00</b>	

7/95

3 of 8/95	697 50	Paid to Jagdambe Sweets
do	311 00	do-
do	135 00	do-
<b>Total</b>	<b>1343 00</b>	

**The department in its written reply stated as under**

On the perusal of Cash book it has been found that the amount of Rs 997 50 Rs 960 and Rs 897 50 has been shown as amount of telephone bills paid to Sh Gurnam Singh the then President Zila Parishad in respect of month 5/95 6/95 and 7/95 respectively Rest of the bills pertain to entertainment charges which are less than the prescribed limit of Rs 1000/ per month and paid to different Sweets Bhandar and tea stall The observation made in the para appears to be mistaken Hence the para may be dropped please

**The Committee desired that the facts may be got verified from the concerned Circle Senior Auditor of Local Audit Department at the time of next audit and its final outcome be intimated to the Committee accordingly**

**[16] Para No 8 Period of Audit from 4/95 to 3/06**

**Car used for other purpose was again not justified**

**The department in its written reply stated as under**

Copy of Audit Note 4/95 to 3/06 is not traceable The Director Local Audit Haryana has been requested to supply a copy of this Audit Note Action will be taken as and when the copy of this Audit Note is received

**The Committee observed that the copies of the Audit Notes from 1969 to 3/2011 have already been sent to the concerned Zila Parishad, Jind by the office of the Director, Local Audit, Haryana vide Regd No 4369 dated 30 07 2013 as intimated by Local Audit Department but the reply thereof is still awaited from the Zila Parishad Jind**

**The Committee desired that strenuous and vigorous efforts may be made to settle this para by taking necessary action expeditiously and the latest position after making all these efforts be intimated to the Committee accordingly**

**[17] Para No 9(iii) Period of Audit from 4/06 to 3/10**

**Rs 20/ excess payment was again not recovered from the official at fault**

**Para No 9(iv) Period of Audit from 4/06 to 3/10**

**Rs 60/ excess payment out of Zila Parishad Fund was again not recovered**

**Para No 9(v) Period of Audit from 4/06 to 3/10**

**Transporting charges were again not recovered out of Zila Parishad Fund**

**Para No 9(vi) Period of Audit from 4/06 to 3/10**

**Payment were made for repairs of meeting Hall and installation of Submersible Pump but utilization certificate were not obtained**

**The department in its written reply stated as under**

The copy of Audit Note 4/06 to 3/10 is not available in this office The Director Local Audit Haryana Chandigarh has been requested to supply a copy of Audit Note 4/06 to 3/10 Necessary action will be taken expeditiously as and when the copy of the Audit Note is made available by the Director Local Audit Haryana

The Committee observed that the copies of the Audit Notes from 1969 to 3/2011 have already been sent to the concerned Zila Parishad Jind by the office of the Director Local Audit Haryana vide Regd No 4369 dated 30 07 2013 as intimated by Local Audit Department but the reply thereof is still awaited from the Zila Parishad, Jind

The Committee desired that strenuous and vigorous efforts may be made to settle this para by taking necessary action expeditiously and the latest position after making all these efforts be intimated to the Committee accordingly

**[18] (C) IRREGULARITIES IN WORK ACCOUNT**

**Para No 9(i) Period of Audit from 4/73 to 6/73**

**Detail was not available as audit note was not put up**

**The department in its written reply stated as under**

Audit Note is not traceable The Director Local Audit Haryana has been requested to supply a copy of this Audit Note 4/73 to 6/73 Necessary action will be taken expeditiously as and when the copy of the Audit Note is made available by the Director Local Audit Haryana

The Committee observed that the copies of the Audit Notes from 1969 to 3/2011 have already been sent to the concerned Zila Parishad, Jind by the office of the Director, Local Audit, Haryana vide Regd No 4369 dated 30 07 2013 as intimated by Local Audit Department but the reply thereof is still awaited from the Zila Parishad Jind

The Committee desired that strenuous and vigorous efforts may be made to settle this para by taking necessary action expeditiously and the latest position after making all these efforts be intimated to the Committee accordingly

**[19] Para No 11(i) Period of Audit from 7/73 to 3/84**

**Rs 17058/ were spent without observing works rules was again not justified**

**Para No 11(ii) Period of Audit from 7/73 to 3/84**

**Rs 49965/ spent on shops without observing works rules were again not justified**

**The department in its written reply stated as under**

The copy of Audit Note 7/73 to 3/84 is not available in this office The Director Local Audit Haryana Chandigarh has been requested to supply a copy of Audit Note 7/73 to 3/84 Necessary action will be taken expeditiously as and when the copy of the Audit Note is made available by the Director Local Audit Haryana

The Committee observed that the copies of the Audit Notes from 1969 to 3/2011 have already been sent to the concerned Zila Parishad, Jind by the office of the Director Local Audit Haryana vide Regd No 4369 dated 30 07 2013 as intimated by Local Audit Department but the reply thereof is still awaited from the Zila Parishad Jind



The Committee desired that strenuous and vigorous efforts may be made to settle this para by taking necessary action expeditiously and the latest position after making all these efforts be intimated to the Committee accordingly

[20] Para No 9 (ii) Period of Audit from 4/88 to 3/89

Rs 6100/ were paid to Executive Officer Jind for construction of sewerage as detailed in Para but utilization certificate again was not put up

The department in its written reply stated as under

The matter is being looked into and U C obtained will be shown at next audit

The Committee desired that the facts may be got verified from the concerned Circle Senior Auditor of Local Audit Department at the time of next audit and its final outcome be intimated to the Committee accordingly

[21] (d) SANCTION WANTING

Para No 9 (i) 9(ii) and 9(iii) Period of Audit from 4/71 to 3/72

Details was not available as audit note was not put up

The department in its written reply stated as under

Audit Note is not traceable The Director Local Audit Haryana has been requested to supply a copy of this Audit Note 4/71 to 3/72 Necessary action will be taken expeditiously as and when the copy of the Audit Note is made available by the Director-Local Audit Haryana

The Committee observed that the copies of the Audit Notes from 1969 to 3/2011 have already been sent to the concerned Zila Parishad, Jind by the office of the Director Local Audit, Haryana vide Regd No 4369 dated 30 07 2013 as intimated by Local Audit Department but the reply thereof is still awaited from the Zila Parishad Jind

The Committee desired that strenuous and vigorous efforts may be made to settle this para by taking necessary action expeditiously and the latest position after making all these efforts be intimated to the Committee accordingly

[22] Para No 5 (i) Period of Audit from 4/73 to 6/73

Govt sanction for investment of Rs 1 00 Lac was not obtained

The department in its written reply stated as under

Audit Note is not traceable The Director Local Audit Haryana has been requested to supply a copy of this Audit Note 4/73 to 6/73 Necessary action will be taken expeditiously as and when the copy of the Audit Note is made available by the Director Local Audit Haryana

The Committee observed that the copies of the Audit Notes from 1969 to 3/2011 have already been sent to the concerned Zila Parishad, Jind by the office of the Director, Local Audit, Haryana vide Regd No 4369 dated 30 07 2013 as intimated by Local Audit Department but the reply thereof is still awaited from the Zila Parishad Jind

The Committee desired that strenuous and vigorous efforts may be made to settle this para by taking necessary action expeditiously and the latest position after making all these efforts be intimated to the Committee accordingly

[23] Para No 9 (iii) Period of Audit from 6/73 to 3/84

Govt. sanction for investment of Rs 1 00 lac was not obtained

The department in its written reply stated as under

Audit Note is not traceable The Director Local Audit Haryana has been requested to supply a copy of this Audit Note 6/73 to 3/84 Necessary action will be taken expeditiously as and when the copy of the Audit Note is made available by the Director Local Audit Haryana

The Committee observed that the copies of the Audit Notes from 1969 to 3/2011 have already been sent to the concerned Zila Parishad Jind by the office of the Director, Local Audit, Haryana vide Regd No 4369 dated 30 07 2013 as intimated by Local Audit Department but the reply thereof is still awaited from the Zila Parishad, Jind

The Committee desired that strenuous and vigorous efforts may be made to settle this para by taking necessary action expeditiously and the latest position after making all these efforts be intimated to the Committee accordingly

[24] Para No 9 (i) Period of Audit from 4/90 to 3/92

Rs 2 00 Lacs was paid to Kurukshetra Development Board for Mela Ground but Govt sanction was not obtained

Rs 2 00 Lacs were paid to Kurukshetra Development Board for Mela Ground vide Vr No 14 of 11/90 as per Deputy Commissioner orders dated 4 11 1990 but neither the sanction of the Govt was obtained nor the recovery was effected from Panchayats/Panchayat Samities as the Govt has declared the expenditure a fit charge on Panchayat Fund/Samiti Fund vide no GA 90/50402 417 dated 20 8 1990 and no GA 90/53042 57 dated 4 9 1990 respectively The demand against each Samiti may be raised now recovery effected and credit shown at the next Audit

The department in its written reply stated as under

The demand of Rs 28572/ against each Panchayat Samiti has been raised separately The recovery and credit thereof will be shown at the next audit

The Committee desired that the demand of Rs 28 572/ against each Panchayat Samiti in question be recovered at the earliest and inform the Committee as well as to the concerned Circle Senior Auditor of Local Audit Department after crediting the due amount in Zila Parishad Account

[25] (e) MISCELLANEOUS

Para No 10 Period of Audit from 8/69 to 9/70

Para No 9(iii) Period of Audit from 10/70 to 3/71

Para No 10 Period of Audit from 4/71 to 2/72

Para No 12 (ii) Period of Audit from 4/71 to 2/72

Para No 14 (i) Period of Audit from 4/71 to 2/72

**Para No 10 (i) Period of Audit from 4/72 to 9/72**

**Para No 11(iii) Period of Audit from 10/72 to 3/73**

**Detail was not available as audit not was not put up**

**The department in its written reply stated as under**

Audit Note is not traceable The Director, Local Audit Haryana Chandigarh has been requested to supply a copy of each of these Audit Notes Necessary action will be taken expeditiously as and when the copies of these Audit Notes are made available by the Director Local Audit Haryana

**The Committee observed that the copies of the Audit Notes from 1969 to 3/2011 have already been sent to the concerned Zila Parishad, Jind by the office of the Director Local Audit, Haryana vide Regd No 4369 dated 30 07 2013 as intimated by Local Audit Department but the reply thereof is still awaited from the Zila Parishad, Jind**

**The Committee desired that strenuous and vigorous efforts may be made to settle this para by taking necessary action expeditiously and the latest position after making all these efforts be intimated to the Committee accordingly**

**[26] Para No 11 (i) Period of Audit from 4/89 to 3/90**

**Actual payee s receipts were still awaited**

Rs 9989 47 were paid in 5/89 on account of House Tax to M C Jind but actual payee s receipt was still awaited The same may be obtained now and shown at the time of Audit

**The department in its written reply stated as under**

The observation has been noted matter will be examined and APR put up at the time of next Audit

**The Committee desired that the facts may be got verified from the concerned Circle Senior Auditor of Local Audit Department at the time of next audit and its final outcome be intimated to the Committee accordingly**

**[27] Para No 9(ii) Period of Audit from 4/90 to 3/92**

**Actual payee s receipts were still awaited**

The following amounts were deposited with Xen (PR) for execution of works against grants but actual payee s receipt was not shown adjustment account was not put up to verify the utilization of the amount needful may be done now and compliance shown at the next Audit

<b>Vr No /Month</b>	<b>Amount</b>	<b>Purpose</b>
4 of 5/90	171900	Const of addll portion in Zila Parishad building (as per entry in cash book amount sent to XEN (PR) Hisar)
8 of 9/90	310000	Const of Panchayat Bhawan (as per entry in cash book amount sent to XEN (PR) Rohtak)

**The department in its written reply stated as under**

The matter has been examined The Executive Engineer (PR) Hisar and Rohtak have been requested separately to send the Utilization Certificates of Rs 1 71 900/- and 3 10 000/ respectively Action taken in this regard will be shown at the time of next Audit

The Committee desired that the final outcome of the matter of utilization certificates of Rs 1 71,900/ and Rs 3,10,000/- already sent to the Executive Engineer (PR) Hisar and Rohtak respectively be intimated to the Committee accordingly

**[28] Para No 10 Period of Audit from 4/06 to 3/10**

**Actual payee s receipts were still awaited**

**The department in its written reply stated as under**

The copy of Audit Note 4/06 to 3/10 is not available in this office The Director Local Audit Haryana Chandigarh has been requested to supply a copy of Audit Note 4/06 to 3/10 Necessary action will be taken expeditiously as and when the copy of the Audit Note is made available by the Director Local Audit Haryana

The Committee observed that the copies of the Audit Notes from 1969 to 3/2011 have already been sent to the concerned Zila Parishad, Jind by the office of the Director Local Audit Haryana vide Regd No 4369 dated 30 07 2013 as intimated by Local Audit Department but the reply thereof is still awaited from the Zila Parishad Jind

The Committee desired that strenuous and vigorous efforts may be made to settle this para by taking necessary action expeditiously and the latest position after making all these efforts be intimated to the Committee accordingly

**[29] (f) OBJECTION STATEMENTS**

The following items of objection Statements were still outstanding which may be settled at an early date

**Objection statement Item No 1 to 3 5 to 14 Period of audit from 4/71 to 3/72**

**Objection statement Item No 1, 3 4 to 8 9 13 14 Period of audit from 4/72 to 9/72**

**Objection statement not put up Period of audit from 10/72 to 3/73**

**Objection statement not put up Period of audit from 4/73 to 13 06 73**

**Objection statement not put up Period of audit from 14 06 73 to 3/84**

**Objection statement not put up Period of audit from 4/84 to 3/86**

**The department in its written reply stated as under**

The copies of these Audit Notes are not traceable The Director Local Audit Haryana Chandigarh has been requested to supply a copy of each of these Audit Note Necessary action will be taken expeditiously as and when the copies of these Audit Notes are made available by the Director Local Audit Haryana

The Committee observed that the copies of the Audit Notes from 1969 to 3/2011 have already been sent to the concerned Zila Parishad, Jind by the office of the Director Local Audit, Haryana vide Regd No 4369 dated 30 07 2013 as intimated by Local Audit Department but the reply thereof is still awaited from the Zila Parishad, Jind

The Committee desired that strenuous and vigorous efforts may be made to settle this para by taking necessary action expeditiously and the latest position after making all these efforts be intimated to the Committee accordingly

## **OBSERVATION/RECOMMENDATION OF THE COMMITTEE**

The annotated reply of the Audit and Inspection note on the accounts of Zila Parishad Jind for the period from April 2010 to March 2011 audited by the Director Local Audit Haryana was placed before the Committee for its scrutiny

The Committee observed that the outstanding audit objections are pending for a long time and the concerned department is not paying any attention in this regard

The Committee took it seriously and recommends that immediate action should be taken by the department as well as the authorities of Zila Parishad Jind for an early settlement of the outstanding audit objections as contained in the last various Reports of the Director Local Audit Haryana by furnishing the latest correct annotated replies to the audit paras pending from April 1973 till date to the Local Audit Department within the prescribed period. The department should also apprise the Committee about the action taken on such Reports accordingly

**REPORT  
ON  
THE AUDIT AND INSPECTION NOTE ON THE ACCOUNTS OF  
ZILA ARISHAD, JIND FOR THE PERIOD  
FROM APRIL, 2010 TO MARCH, 2011,  
AUDITED BY THE DIRECTOR,  
LOCAL AUDIT, HARYANA  
(PART II-PRESENT AUDIT)**

**[30] Para No 2(a) Record not put up**

The record as detailed below was not again made available at the time of Audit. The same may be traced out now and shown at the next Audit.

Two buildings were allotted on rent basis to State Bank of Patiala and C P D O Office and rent charged at the rate of Rs 4864/ and Rs 900/ per month respectively. But the rent agreement, assessment and relevant record were not put up to audit to be verified the accuracy of rent.

**The department in its written reply stated as under**

The rent is being received regularly. The observation has been noted. Assessment from PW (B&R) Department has been taken and sent to the concerned offices. However, the agreement has not been made so far. The concerned Head of Offices have been communicated to prepare rent agreement. Necessary record will be put up at the time of next audit.

After going through the written reply, the Committee observed that the reply given is an interim reply and is unsatisfactory also as in it the department has not given any information about the record which was not available at the time of audit. The non production of record for audit was highly objectionable.

The Committee desired that the concerned record may be maintained/completed now and should be produced to the concerned Circle Senior Auditor of Local Audit Department at the time of next audit for verifying the accuracy of rent.

The Committee also desired the department to make Rent Agreement with the concerned Head of offices within a period of one month and inform the Committee accordingly.

**[31] Para No 9 Cash in Hand**

Heavy cash as detailed below was kept in hand against the prescribed limit of Rs 5000/ in contravention of Rule 33.3 of Haryana Panchayati Raj Act 1996. Unauthorised retention of cash in hand tantamounts to temporary misappropriation of Zila Parishad

fund which is brought to the notice of Director Panchayat Haryana for suitable action against the official at fault

Month	Amount
4/10	38464 00
5/10	32901 00
6/10	56524 00
7/10	32197 00
8/10	68618 00
9/10	6415 00
10/10	50679 00
11/10	52177 00
12/10	118871 00
1/11	12000 00
2/11	18000 00

**The department in its written reply stated as under**

The recovery of interest @ 4% likely to be accrued if the amount would have been deposited in time has been recovered vide Receipt No 84 & 85 dated 12 7 2013 of Rs 1374/ & 66/ respectively to make good as detailed below

Month	Amount	Interest on amt kept excess in hand
4/10	38464 00	112 00
5/10	32901 00	93 00
6/10	56524 00	172 00
7/10	32197 00	91 00
8/10	68618 00	212 00
9/10	6415 00	5 00
10/10	50679 00	152 00
11/10	52177 00	157 00
12/10	118871 00	380 00
1/11	12000 00	23 00
2/11	18000 00	43 00
<b>Total</b>		<b>1440 00</b>



The detail will be put up at next Audit for check up

**The Committee desired that the complete record and the actual position in this regard may be submitted to the concerned Circle Senior Auditor of Local Audit Department at the time of next audit for check up**

**[32] Para No 10 (ii) Excess irregular and avoidable payments**

As per provision of Appendix A rule 52 Sr No 18 of the Panchavati Raj Finance Budget Accounts Audit Taxation and Works Rules 1996 Zila Parishad is allowed to spend on the diesel/oil @ Rs 5000/ per month and Rs 60000/ per year and repair of jeep @ Rs 10000/ per year but as detailed below the expenditure was incurred in excess of prescribed limit which may either be got regularized with the sanction of competent authority or made good Compliance shown at the next audit

Year	Expenditure on oil	Expenditure on repair
2010 11	70377 00	114561 00

**The department in its written reply stated as under**

The Govt vide letter No PRA 2 2008/10595 10615 dt 4 4 2008 has raised the limit of journeys from 1500 KM in a month to 3000 KM in a month Accordingly the expenditure on fuel consumption is in conformity with the sanction of the Govt

As submitted in para 10 (i) the expenditure incurred on the repair of jeep has been made with prior sanction of the Govt In view of submissions made above this para may please be dropped

**The Committee desired that the complete record and the actual position in this regard may be submitted to the concerned Circle Senior Auditor of Local Audit Department at the time of next audit for check up**

**[33] Para No 11 Miscellaneous**

- (i) Annual Physical verification of Store/stock was not done during the period under Audit as required vide rule 15 16 of P F R Vol I Needful may be done now and shortage of stock if any pointed out at the next Audit
- (ii) Disposal of old Newspapers for the period under Audit was not pointed out Needful may be done now through open auction and credit of sale proceeds into Zila Parishad fund and shown at the next Audit
- (iii) Classified abstract register was not maintained In the absence of which correctness of expenditure against sanction budget could not be watched The record may be completed now and compliance shown at the next Audit

**The department in its written reply stated as under**

The observations have been noted and compliance report will be put up at the next Audit

**The Committee desired that the complete record and the actual position in this regard may be submitted to the concerned Circle Senior Auditor of Local Audit Department at the time of next audit for check up**

## RECOMMENDATIONS OF THE COMMITTEE

The Committee recommends that immediate action should be taken by the authorities of Zila Parishad Jind for an early settlement of the outstanding audit objections of present Audit and as contained in the last Various Reports of the Director Local Audit Haryana within the prescribed period as these are pending for a long time and the concerned department is not paying any attention in this regard and its progress report be submitted to the Committee as well as Local Audit Department Haryana from time to time accordingly

The Committee also recommends the department to take appropriate action on the recommendations of the Committee as expeditiously as possible and no recommendation should remain pending for action for more than two consecutive Quarterly Progress Reports. However the period mentioned in the report be meticulously adhered to

-- -- --

## GENERAL OBSERVATIONS /RECOMMENDATIONS OF THE COMMITTEE

The Committee recommends that the department should initiate action on all the Audit Reports finalized by the Local Audit Department of Haryana without waiting for the Committee's discussion and thereafter should also apprise the Committee as well as Local Audit Department Haryana about the action taken on such Audit Reports within a period of three months and it should be signed by the competent authority and the Audit Officer under their seals

The Committee also recommends that the latest correct annotated replies to the audit paras should be furnished to the Committee within the prescribed period of three months after the issuance of Audit Report by the Local Audit Department Haryana in the following proforma

Sr No	Audit Para Number & its year of audit	Details of audit objection raised by the Local Audit Department/PAG	Audit observation	Comments/ Reply

Sd/

Authorized officer

Sd/

Audit officer

The annotated reply on the Audit Reports should be based on the latest factual position. The annotated replies with regard to the information sought/ observations/recommendations made by the Committee should be sent to this Secretariat within a period of fifteen days positively after receiving such information from this office

The department will furnish annotated replies within a period of three months of the presentation of the Report of the Comptroller and Auditor General of India to the State Legislature with regard to the elected Local Bodies/Panchayati Raj Institutions

All the pending audit objections/paras as mentioned in the different Reports may be settled after arranging necessary meetings with the concerned officers of the Local Audit Department Haryana. It may also be ensured that the observations/ recommendations contained therein are implemented meticulously by all the concerned and its progress report be submitted to the Committee on Local Bodies and Panchayati Raj Institutions accordingly

The Committee further recommends that the Quarterly Progress Report with regard to the information sought and observations/ recommendations made by the Committee in its Reports during its oral examination/scrutiny of the Reports should be sent to this Secretariat within the prescribed period of every three Month ending March June September and December of each year positively after receiving such information and observations/ recommendations as well as Committee's Reports from this office

The Committee also recommends that the Nodal Officer appointed for dealing with the working of the Committee on Local Bodies and Panchayati Raj Institutions should ensure speedy disposal of the recommendations made by the Committee as well as the compliance of the instructions/observations/ recommendations of the Committee in a proper way as the Nodal officer is answerable for following up of all the Committee matters pertaining to the department

The Committee further recommends that the Director cum Special Secretary/ Nodal Officer should make correspondence with the Heads of all the Zila Parishads and Panchayat Samities to initiate action on all the Audit Reports without waiting for the Committee's discussion as well as for strict compliance of the instructions/ observations/ recommendations of the Committee in a proper way

The Committee is of the view that the above instructions/observations/ recommendations of the Committee may be Strictly Complied with It may also be noted for future that correct and factual position should invariably be placed before the Committee wherein the view of the Govt on the Audit points is clearly stated

© 2014

Published under the authority of the Haryana Vidhan Sabha and Printed by the Controller  
Printing & Stationery Department Haryana Chandigarh